

Exhibit No. 6-B, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

ALL OTHER WASTEWATER OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

Prepared by:



Gannett Fleming

Excellence Delivered ***As Promised***

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CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2021 for all other wastewater operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos". The signature is written in a cursive, flowing style.

JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER ASSETS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation related to original cost as of March 31, 2021, and the annual amortization of negative salvage for all other wastewater operation systems. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2016 through 2020, on pages III-2 and III-3.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT		1,563,234.26					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,591.78					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	898,448.33					
TOTAL NONDEPRECIABLE PLANT		1,514,771.51					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION			2,337,626	21,070,319	574,468	2.45	36.7
PUMPING	55-S0.5	23,407,945.00	1,309,160	5,735,044	140,331	1.99	40.9
TREATMENT AND DISPOSAL	60-S1	7,044,204.16	6,300,734	31,834,633	1,009,373	2.65	31.5
RECLAIMED WATER TREATMENT	50-R2	38,135,366.89	13,035	24,791	624	1.65	39.7
GENERAL	60-R2.5	37,826.41	293,822	275,678	10,501	1.84	26.3
50-R3		569,500.31					
TOTAL ACCOUNT 354		69,194,842.77	10,254,377	58,940,465	1,735,297		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	32,585	59,575	4,713	5.11	12.6
PUMPING	25-R2.5	516,471.83	193,216	323,256	25,742	4.98	12.6
TREATMENT AND DISPOSAL	25-R2.5	3,345,713.39	507,705	2,838,008	163,409	4.88	17.4
TOTAL ACCOUNT 355		3,954,344.65	733,506	3,220,839	193,864		
360.00 COLLECTION MAINS - FORCE	75-R2.5	26,033,274.92	6,076,455	19,956,820	410,624	1.58	48.6
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	43,837,180.74	6,308,137	37,529,044	721,628	1.65	52.0
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	4,583	6,818	448	3.93	15.2
363.00 SERVICES	70-R4	11,710,102.05	3,756,712	7,953,390	161,369	1.38	49.3
364.00 METERS	25-S2.5	735,404.64	102,861	632,543	35,357	4.81	17.9
370.30 RECEIVING WELLS	40-S2.5	531,655.12	288,717	242,938	13,751	2.59	17.7
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	13,961,906.95	5,460,713	8,501,194	637,472	4.57	13.3
RECLAIMED WATER TREATMENT	25-L0.5	203,165.41	123,319	79,846	7,021	3.46	11.4
TOTAL ACCOUNT 371.3		14,165,072.36	5,584,032	8,581,040	644,493		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	48,179,868.26	10,257,386	37,922,482	1,592,473	3.31	23.8
381.00 PLANT SEWERS							
TREATMENT AND DISPOSAL	40-R1.5	122,375.79	32,332	90,044	3,798	3.10	23.7
RECLAIMED WATER TREATMENT	40-R1.5	6,264.17	1,436	4,828	199	3.18	24.3
TOTAL ACCOUNT 381		128,639.96	33,768	94,872	3,997		
382.00 OUTFALL LINES	40-R2.5	58,208.17	29,933	28,275	1,569	2.70	18.0



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
389.00 OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
COLLECTION	20-L3	661,407.77	351,119	310,289	43,242	6.54	7.2
PUMPING	20-L3	67,370.96	31,238	36,133	3,865	5.74	9.3
TREATMENT AND DISPOSAL	25-S2.5	12,074.50	7,691	4,383	370	3.06	11.8
TOTAL ACCOUNT 389		740,853.23	390,048	350,805	47,477		
390.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	27,598.84	13,433	14,166	754	*	18.8
OFFICE EQUIPMENT	10-SQ	237,810.91	67,661	170,150	33,926	*	5.0
COMPUTER HARDWARE	5-SQ	572,464.09	225,527	346,937	123,426	*	2.8
COMPUTER SOFTWARE - 10 YEARS	10-SQ	366,649.80	140,013	226,636	36,305	*	6.2
COMPUTER SOFTWARE - 15 YEARS	15-SQ	317,077.71	133,178	183,900	16,334	*	11.3
TOTAL ACCOUNT 390		1,521,601.35	579,812	941,789	210,745		
391.00 TRANSPORTATION EQUIPMENT	15-L3	1,387,342.13	553,522	833,820	69,098	4.98	12.1
392.00 STORES EQUIPMENT	20-SQ	9,559.78	6,221	3,338	532	*	6.3
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	397,306.39	41,408	355,899	26,642	*	13.4
394.00 LABORATORY EQUIPMENT	25-SQ	762,877.90	220,653	542,225	28,588	*	19.0
395.00 POWER OPERATED EQUIPMENT	20-L2.5	172,884.12	119,214	53,670	7,460	4.32	7.2
396.00 COMMUNICATION EQUIPMENT							
GENERAL	15-SQ	1,025,843.80	157,790	868,054	74,648	*	11.6
SCADA	10-SQ	2,283,359.55	297,389	1,985,970	240,500	*	8.3
TOTAL ACCOUNT 396		3,309,203.35	455,179	2,854,024	315,148		
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	30,928.11	15,414	15,514	952	*	16.3
TOTAL DEPRECIABLE PLANT		226,872,550.44	45,811,938	181,060,610	6,221,512		
TOTAL WASTEWATER PLANT IN SERVICE		229,950,556.21	45,811,938	181,060,610	6,221,512		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,304,009.91	494,759	809,251	23,902	1.83	33.9
PUMPING	60-S1	1,430,981.07	203,309	1,227,672	29,182	2.04	42.1
TREATMENT AND DISPOSAL	50-R2	6,755,217.05	2,329,588	4,425,629	162,869	2.41	27.2
GENERAL	50-R3	14,946.39	9,614	5,333	338	2.26	15.8
TOTAL ACCOUNT 354		9,505,154.42	3,037,269	6,467,885	216,291		
360.00 COLLECTION MAINS - FORCE	75-R2.5	9,921,889.01	1,707,009	8,214,880	159,427	1.61	51.5
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	4,362,160.76	948,587	3,413,574	69,776	1.60	48.9
363.00 SERVICES	70-R4	1,536,417.02	581,629	954,788	18,736	1.22	51.0
371.30 PUMPING EQUIPMENT - PUMPING	25-L0.5	547,392.75	126,681	420,712	30,921	5.65	13.6



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-SQ	1,617,779.51	910,588	707,192	33,818	2.09	20.9
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,317	220	25	1.63	8.8
382.00 OUTFALL LINES	40-R2.5	1,536.55	1,331	206	35	2.28	5.9
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	7,156	5,875	696	5.34	8.4
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	275	0	0	-	-
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,449	0	0	-	-
394.00 LABORATORY EQUIPMENT	25-SQ	1,362.82	1,363	0	0	-	-
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	11,182.46	268	10,915	1,216	10.87	9.0
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		27,524,166.72	7,327,921	20,196,247	530,941		
AMORTIZATION OF NET SALVAGE					195,740		
TOTAL WASTEWATER PLANT		202,426,389.49	38,484,017	160,864,363	5,886,311		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.20	-	-	-	-	-	1,334.46	-	-	-	-	(1,334.46)	(267)
354.30	-	-	-	-	-	7,680.48	-	-	-	-	(7,680.48)	(1,536)
354.40	-	-	-	-	-	13,123.72	-	-	-	739,453.08	(761,630.77)	(152,326)
361.00	-	-	-	94.70	-	8,452.67	-	9,053.97	-	-	(7,648.00)	(1,530)
363.00	-	-	-	-	-	23,840.11	-	7,648.00	-	3,085.65	(13,788.93)	(2,758)
371.30	-	-	-	-	-	-	-	2,155.91	-	-	(10,399.76)	(2,080)
380.00	-	-	-	-	-	-	-	10,399.76	-	142,233.63	(176,214.10)	(35,243)
TOTAL	-	-	-	23,934.81	-	40,731.69	-	29,257.64	-	884,772.36	(978,696.50)	(195,740)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1905	206,447	206,447	0	0	0.0
1943	37,127	31,500	5,627	5,627	0.0
1945	4,803	4,803	0	5,627	0.0
1950	463,924	307,118	156,806	162,433	0.1
1955	24,333	19,943	4,390	166,824	0.1
1959	15,290	11,181	4,109	170,933	0.1
1960	30,852	22,959	7,893	178,825	0.1
1962	21,221	13,802	7,419	186,245	0.1
1965	108,410	65,931	42,479	228,723	0.1
1970	98,235	88,623	9,612	238,335	0.2
1971	313,769	165,262	148,507	386,843	0.2
1972	446,689	281,224	165,465	552,307	0.3
1973	602,750	383,593	219,157	771,465	0.5
1974	125,723	94,913	30,810	802,275	0.5
1975	243,466	166,166	77,300	879,575	0.6
1976	391,499	234,870	156,629	1,036,203	0.6
1977	119,458	84,560	34,898	1,071,101	0.7
1978	186,451	123,680	62,771	1,133,873	0.7
1979	182,647	114,104	68,543	1,202,415	0.8
1980	1,239,929	770,276	469,653	1,672,069	1.0
1981	1,281,282	619,777	661,505	2,333,574	1.5
1982	891,391	435,094	456,297	2,789,870	1.7
1983	893,178	447,470	445,708	3,235,578	2.0
1984	815,073	443,084	371,989	3,607,567	2.2
1985	848,490	416,698	431,792	4,039,359	2.5
1986	1,770,361	822,102	948,259	4,987,617	3.1
1987	449,648	196,747	252,901	5,240,518	3.3
1988	383,822	222,844	160,978	5,401,496	3.4
1989	138,461	65,473	72,988	5,474,484	3.4
1990	624,725	237,136	387,589	5,862,073	3.6
1991	652,878	427,012	225,866	6,087,939	3.8
1992	115,190	53,849	61,341	6,149,279	3.8
1993	293,471	135,677	157,794	6,307,074	3.9
1994	476,531	230,465	246,066	6,553,139	4.1
1995	4,258,027	1,769,142	2,488,885	9,042,024	5.6
1996	115,107	55,508	59,599	9,101,623	5.7
1997	275,636	108,555	167,081	9,268,704	5.8
1998	2,218,999	664,931	1,554,068	10,822,772	6.7
1999	5,771,639	2,654,971	3,116,668	13,939,440	8.7
2000	1,458,975	452,187	1,006,788	14,946,227	9.3
2001	2,744,575	938,366	1,806,209	16,752,436	10.4
2002	4,025,474	1,511,809	2,513,665	19,266,101	12.0
2003	3,983,744	1,784,862	2,198,882	21,464,983	13.3
2004	3,195,388	671,362	2,524,026	23,989,009	14.9
2005	13,708,125	4,829,384	8,878,741	32,867,750	20.4
2006	1,422,953	528,703	894,250	33,762,000	21.0
2007	3,288,658	955,795	2,332,863	36,094,863	22.4
2008	4,543,766	1,172,641	3,371,125	39,465,988	24.5
2009	7,937,995	2,174,074	5,763,921	45,229,909	28.1
2010	1,708,976	618,363	1,090,613	46,320,522	28.8
2011	482,596	58,947	423,649	46,744,171	29.1
2012	601,428	130,614	470,814	47,214,985	29.4
2013	2,629,393	599,102	2,030,291	49,245,276	30.6
2014	3,159,911	701,625	2,458,286	51,703,562	32.1

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2015	7,733,607	1,292,063	6,441,544	58,145,106	36.2
2016	7,489,393	1,366,078	6,123,315	64,268,421	40.0
2017	9,802,532	1,390,528	8,412,004	72,680,425	45.2
2018	9,095,286	1,012,590	8,082,696	80,763,121	50.2
2019	31,539,503	1,435,834	30,103,669	110,866,790	68.9
2020	51,254,096	1,659,319	49,594,777	160,461,567	99.8
2021	405,081	2,281	402,800	160,864,363	100.0
SUBTOTAL	199,348,384	38,484,017	160,864,363		
NONDEPRECIABLE	3,078,006				
TOTAL	202,426,389	38,484,017	160,864,363		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1960	2,956.83	2,353	2,957			
1983	8,893.08	5,506	7,218	1,675	23.23	72
1988	51,869.25	29,389	38,528	13,341	25.05	533
1992	14,717.03	7,659	10,041	4,676	26.50	176
1995	44,906.67	21,623	28,347	16,560	27.73	597
1997	25,808.78	11,707	15,348	10,461	28.61	366
1998	61,053.00	26,949	35,329	25,724	28.79	894
1999	459.00	196	257	202	29.27	7
2000	160,774.27	66,046	86,584	74,190	29.76	2,493
2001	845,967.50	335,849	440,287	405,680	30.00	13,523
2002	12,745.80	4,851	6,360	6,386	30.51	209
2005	15,227.25	5,060	6,633	8,594	31.64	272
2007	1,362,919.29	404,787	530,663	832,256	32.55	25,569
2009	942,954.96	245,923	322,397	620,558	33.30	18,635
2010	874,515.61	211,545	277,329	597,187	33.69	17,726
2011	13,858.74	3,081	4,039	9,820	34.11	288
2014	1,511.38	243	319	1,192	35.27	34
2016	219,902.34	25,597	33,557	186,345	36.07	5,166
2017	100,000.00	9,300	12,192	87,808	36.57	2,401
2018	902.38	63	83	819	36.93	22
2019	1,478.98	67	88	1,391	37.16	37
2020	18,644,522.86	365,433	479,070	18,165,453	37.42	485,448
	23,407,945.00	1,783,227	2,337,626	21,070,319		574,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 2.45

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1975	853.79	574	627	227	22.28	10
1981	54,988.16	34,098	37,234	17,754	24.35	729
1982	16,370.06	9,960	10,876	5,494	24.94	220
1983	43,112.29	25,876	28,256	14,856	25.14	591
1984	4,462.99	2,624	2,865	1,598	25.75	62
1985	18,600.00	10,773	11,764	6,836	25.98	263
1990	11,201.33	5,856	6,395	4,806	28.07	171
1995	157,505.67	72,201	78,841	78,665	30.43	2,585
1998	5,878.45	2,447	2,672	3,206	31.90	101
1999	45,262.39	18,214	19,889	25,373	32.30	786
2003	207,961.83	70,499	76,983	130,979	34.61	3,784
2004	314,062.00	101,536	110,874	203,188	35.06	5,795
2005	28,802.17	8,845	9,658	19,144	35.53	539
2006	323,340.43	93,478	102,075	221,265	36.27	6,100
2007	503,107.69	136,946	149,541	353,567	36.76	9,618
2008	467,309.56	118,556	129,460	337,850	37.50	9,009
2009	706,606.08	166,900	182,250	524,356	38.00	13,799
2010	88,824.75	19,293	21,067	67,758	38.75	1,749
2013	845,305.05	134,911	147,319	697,986	40.80	17,108
2014	10,194.85	1,431	1,563	8,632	41.33	209
2016	225,868.66	22,542	24,615	201,254	42.87	4,695
2017	1,323,210.05	104,666	114,293	1,208,917	43.64	27,702
2018	179,438.70	10,407	11,364	168,075	44.64	3,765
2019	142,396.49	5,283	5,769	136,627	45.42	3,008
2020	1,319,540.72	20,981	22,910	1,296,630	46.42	27,933
	7,044,204.16	1,198,897	1,309,160	5,735,044		140,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1972	408,653.44	322,754	242,535	166,118	12.98	12,798
1973	26,820.00	20,874	15,686	11,134	13.60	819
1980	28,152.13	19,960	14,999	13,153	16.72	787
1981	10,695.44	7,483	5,623	5,072	17.07	297
1983	50,617.93	34,203	25,702	24,916	18.12	1,375
1985	61,506.87	40,016	30,070	31,437	19.20	1,637
1986	1,957,018.66	1,251,318	940,310	1,016,709	19.60	51,873
1987	631,064.06	394,036	296,101	334,963	20.30	16,501
1989	6,786.00	4,072	3,060	3,726	21.16	176
1990	2,781.30	1,625	1,221	1,560	21.88	71
1992	73,957.32	41,253	31,000	42,957	22.79	1,885
1994	330,578.34	174,215	130,915	199,663	24.01	8,316
1995	774,504.61	396,856	298,220	476,285	24.50	19,440
1998	5,011.03	2,326	1,748	3,263	26.27	124
1999	2,145,880.67	961,355	722,416	1,423,465	26.80	53,114
2000	23,844.34	10,291	7,733	16,111	27.33	589
2001	262,982.11	109,085	81,973	181,009	27.87	6,495
2002	3,572,612.54	1,420,113	1,067,152	2,505,461	28.42	88,158
2003	628,131.91	238,564	179,270	448,862	28.98	15,489
2004	35,562.00	12,866	9,668	25,894	29.55	876
2005	494,204.93	169,710	127,530	366,675	30.12	12,174
2006	675,640.90	219,245	164,753	510,888	30.70	16,641
2007	535,710.87	164,249	123,426	412,285	31.09	13,261
2008	453,328.39	130,060	97,734	355,594	31.69	11,221
2009	2,768,198.31	738,278	554,783	2,213,415	32.30	68,527
2010	294,767.80	72,867	54,756	240,012	32.73	7,333
2011	1,302,232.57	295,867	222,331	1,079,902	33.17	32,557
2012	132,564.83	27,375	20,571	111,994	33.62	3,331
2013	177,436.48	32,861	24,694	152,742	34.09	4,481
2014	211,029.81	34,482	25,912	185,118	34.57	5,355
2015	661,264.64	93,503	70,263	591,002	34.90	16,934
2016	608,835.41	72,573	54,535	554,300	35.09	15,797
2017	338,150.34	32,462	24,394	313,756	35.31	8,886
2018	1,519,899.11	109,889	82,577	1,437,322	35.27	40,752
2019	13,919,992.67	662,592	497,909	13,422,084	35.01	383,379
2020	3,000,278.11	65,406	49,150	2,951,128	33.62	87,779
2021	4,671.02	18	14	4,657	32.03	145
	38,135,366.89	8,384,702	6,300,734	31,834,633		1,009,373

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
2006	28,782.49	7,855	10,370	18,412	39.30	468
2007	5,043.10	1,297	1,712	3,331	39.73	84
2008	2,260.21	542	716	1,544	40.44	38
2011	627.27	117	154	473	42.33	11
2018	1,113.34	63	83	1,030	45.56	23
	37,826.41	9,874	13,035	24,791		624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.7 1.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,500.00	3,964	4,407	1,093	15.01	73
1983	13,000.00	9,177	10,202	2,798	15.73	178
1988	78,197.28	49,687	55,236	22,961	18.79	1,222
1993	41,018.43	22,880	25,435	15,583	22.00	708
1999	380,085.88	171,951	191,155	188,931	26.33	7,176
2000	6,796.19	2,962	3,293	3,503	26.87	130
2017	42,082.64	3,598	3,999	38,084	40.11	949
2019	1,565.84	63	70	1,496	41.54	36
2020	1,254.05	22	25	1,229	41.80	29
	569,500.31	264,304	293,822	275,678		10,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3						1.84

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	18,722.97	10,798	7,944	10,779	10.83	995
2008	24,523.88	12,600	9,269	15,255	12.06	1,265
2009	526.24	253	186	340	12.70	27
2010	41,157.73	18,360	13,506	27,652	13.35	2,071
2013	3,384.57	1,139	838	2,547	15.29	167
2014	3,844.04	1,144	842	3,002	15.93	188
	92,159.43	44,294	32,585	59,575		4,713
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 5.11

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1999	220,791.25	167,603	141,860	78,931	6.90	11,439
2006	29,566.63	17,051	14,432	15,135	10.83	1,398
2008	9,022.30	4,636	3,924	5,098	12.06	423
2009	4,985.32	2,396	2,028	2,957	12.70	233
2014	3,305.69	984	833	2,473	15.93	155
2015	11,242.03	2,896	2,451	8,791	16.57	531
2017	168,254.44	29,209	24,723	143,531	17.85	8,041
2018	9,306.04	1,211	1,025	8,281	18.39	450
2020	59,998.13	2,292	1,940	58,058	18.90	3,072
	516,471.83	228,278	193,216	323,256		25,742
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 4.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1972	12,654.18	12,654	12,654			
1999	109,591.10	83,191	73,043	36,548	6.90	5,297
2000	8,164.51	6,014	5,280	2,885	7.42	389
2002	73,711.10	50,721	44,534	29,177	8.50	3,433
2003	8,231.51	5,450	4,785	3,447	9.06	380
2007	7,052.86	3,850	3,380	3,673	11.44	321
2008	217,006.22	111,498	97,898	119,108	12.06	9,876
2010	156,736.32	69,920	61,392	95,344	13.35	7,142
2011	57,321.11	23,530	20,660	36,661	14.00	2,619
2012	1,214.55	455	400	815	14.61	56
2013	5,410.60	1,820	1,598	3,813	15.29	249
2014	6,802.07	2,025	1,778	5,024	15.93	315
2015	41,123.53	10,593	9,301	31,823	16.57	1,921
2016	89,855.15	19,418	17,049	72,806	17.23	4,226
2017	8,680.37	1,507	1,323	7,357	17.85	412
2018	42,534.96	5,534	4,859	37,676	18.39	2,049
2019	1,558,745.12	132,493	116,332	1,442,413	18.83	76,602
2020	936,608.93	35,778	31,414	905,195	18.90	47,894
2021	4,269.20	29	25	4,244	18.60	228
	3,345,713.39	576,480	507,705	2,838,008		163,409
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.88						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1943	21,229.73	17,661	15,603	5,627	15.71	358
1950	20,869.54	16,537	14,610	6,260	18.54	338
1955	12,680.63	9,672	8,545	4,136	20.46	202
1959	10,973.63	8,063	7,124	3,850	22.29	173
1960	20,436.89	14,774	13,053	7,384	23.29	317
1962	19,532.32	13,886	12,268	7,264	23.89	304
1965	65,239.32	44,735	39,523	25,716	25.55	1,006
1970	13,074.64	8,360	7,386	5,689	28.62	199
1972	699,612.54	433,130	382,664	316,949	29.99	10,568
1973	596,544.41	364,608	322,126	274,418	30.38	9,033
1974	5,535.16	3,338	2,949	2,586	30.77	84
1976	241,051.81	140,244	123,904	117,148	32.17	3,642
1977	43,163.91	24,737	21,855	21,309	32.59	654
1980	728,959.09	395,096	349,062	379,897	34.44	11,031
1981	1,576,112.66	833,291	736,201	839,912	35.44	23,700
1982	394,077.25	204,605	180,766	213,311	35.88	5,945
1983	124,534.59	63,463	56,069	68,466	36.33	1,885
1984	277,912.66	137,872	121,808	156,105	37.33	4,182
1985	366,081.18	177,989	157,251	208,830	37.78	5,528
1986	29,462.00	14,027	12,393	17,069	38.24	446
1987	59,346.33	27,442	24,245	35,101	39.24	895
1988	122,799.69	55,505	49,038	73,762	39.71	1,858
1990	246,964.56	105,553	93,255	153,710	41.19	3,732
1991	65,818.00	27,413	24,219	41,599	41.68	998
1993	93,111.03	36,686	32,412	60,699	42.68	1,422
1995	1,465,109.91	539,453	476,599	988,511	44.18	22,375
1996	62,571.99	22,301	19,703	42,869	44.69	959
1997	110,275.00	37,714	33,320	76,955	45.69	1,684
1998	741,146.00	244,504	216,016	525,130	46.21	11,364
1999	146,795.86	46,622	41,190	105,606	46.74	2,259
2000	193,352.90	58,586	51,760	141,593	47.74	2,966
2001	1,243,815.99	361,080	319,009	924,807	48.28	19,155
2002	4,911.44	1,363	1,204	3,707	48.82	76
2003	113,895.00	30,125	26,615	87,280	49.36	1,768
2004	946,887.97	237,858	210,144	736,744	49.92	14,758
2005	4,591,854.97	1,084,596	958,224	3,633,631	50.92	71,360
2006	83,385.94	18,570	16,406	66,980	51.48	1,301
2007	267,652.98	55,939	49,421	218,232	52.04	4,194
2008	1,601,475.38	312,448	276,043	1,325,432	52.61	25,194
2009	869,686.75	157,413	139,072	730,615	53.18	13,739
2010	116,676.59	19,438	17,173	99,504	53.77	1,851

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2011	14,785.34	2,249	1,987	12,798	54.35	235
2012	131,696.52	18,095	15,987	115,710	54.94	2,106
2013	92,678.65	11,344	10,022	82,657	55.54	1,488
2014	141,261.14	15,256	13,478	127,783	55.75	2,292
2015	513,707.45	47,569	42,027	471,680	56.36	8,369
2016	121,872.57	9,433	8,334	113,539	56.60	2,006
2017	5,453,690.15	337,583	298,249	5,155,441	56.85	90,685
2018	107,134.91	4,917	4,344	102,791	57.13	1,799
2019	649,241.85	19,412	17,150	632,092	56.73	11,142
2020	392,588.10	5,261	4,649	387,940	55.43	6,999
	26,033,274.92	6,877,816	6,076,455	19,956,820		410,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.6						1.58

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1950	440,890.63	349,362	290,344	150,547	18.54	8,120
1965	37,237.58	25,534	21,221	16,017	25.55	627
1970	36,409.48	23,280	19,347	17,062	28.62	596
1971	311,931.15	197,078	163,786	148,145	28.99	5,110
1972	93,953.52	58,167	48,341	45,613	29.99	1,521
1973	33,354.29	20,386	16,942	16,412	30.38	540
1975	62,180.31	36,699	30,499	31,681	31.77	997
1977	392.88	225	187	206	32.59	6
1978	62,687.82	35,105	29,175	33,513	33.59	998
1979	52,391.70	28,873	23,995	28,397	34.01	835
1980	176,680.05	95,761	79,584	97,096	34.44	2,819
1981	39,473.82	20,870	17,344	22,130	35.44	624
1982	469,064.52	243,538	202,397	266,668	35.88	7,432
1983	446,858.94	227,719	189,250	257,609	36.33	7,091
1985	167,265.37	81,324	67,586	99,679	37.78	2,638
1986	283,489.40	134,969	112,169	171,320	38.24	4,480
1987	105,047.85	48,574	40,368	64,680	39.24	1,648
1988	43,505.35	19,664	16,342	27,163	39.71	684
1989	101,352.69	44,727	37,171	64,182	40.19	1,597
1990	335,494.27	143,390	119,167	216,327	41.19	5,252
1991	89,767.50	37,388	31,072	58,696	41.68	1,408
1992	13,172.52	5,340	4,438	8,735	42.17	207
1993	87,897.32	34,632	28,782	59,115	42.68	1,385
1995	852,822.05	314,009	260,963	591,859	44.18	13,397
1998	1,226,997.59	404,787	336,406	890,592	46.21	19,273
1999	4,177,681.22	1,326,832	1,102,691	3,074,990	46.74	65,789
2000	927,946.10	281,168	233,670	694,276	47.74	14,543
2001	639,709.48	185,708	154,336	485,373	48.28	10,053
2003	984,654.81	260,441	216,445	768,210	49.36	15,563
2004	2,596,911.00	652,344	542,144	2,054,767	49.92	41,161
2005	1,167,963.04	275,873	229,270	938,693	50.92	18,435
2006	40,792.21	9,084	7,549	33,243	51.48	646
2007	885,861.70	185,145	153,869	731,993	52.04	14,066
2008	749,083.45	146,146	121,458	627,625	52.61	11,930
2009	1,398,683.22	253,162	210,395	1,188,288	53.18	22,345
2010	1,143,751.32	190,549	158,360	985,391	53.77	18,326
2011	111,796.90	17,004	14,132	97,665	54.35	1,797
2012	115,076.06	15,811	13,140	101,936	54.94	1,855
2013	701,427.24	85,855	71,351	630,076	55.54	11,345
2014	1,222,937.59	132,077	109,765	1,113,173	55.75	19,967
2015	2,625,951.63	243,163	202,085	2,423,867	56.36	43,007

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2016	1,221,745.93	94,563	78,589	1,143,157	56.60	20,197
2017	2,534,293.13	156,873	130,372	2,403,921	56.85	42,285
2018	2,699,516.05	123,908	102,976	2,596,540	57.13	45,450
2019	9,613,427.86	287,441	238,884	9,374,544	56.73	165,248
2020	2,667,167.73	35,740	29,702	2,637,466	55.43	47,582
2021	40,484.47	93	78	40,407	53.64	753
	43,837,180.74	7,590,381	6,308,137	37,529,044		721,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0						1.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,163	4,583	6,818	15.23	448
	11,400.44	7,163	4,583	6,818		448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.2 3.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	15,897.24	14,584	15,897			
1945	4,803.17	4,366	4,803			
1950	2,163.79	1,914	2,164			
1955	11,652.84	9,884	11,398	255	11.77	22
1959	4,316.55	3,518	4,057	260	14.01	19
1960	7,457.78	6,026	6,949	509	14.44	35
1962	1,689.08	1,330	1,534	155	15.88	10
1965	5,932.81	4,498	5,187	746	17.78	42
1970	5,886.65	4,182	4,822	1,065	20.68	51
1971	1,838.05	1,280	1,476	362	21.68	17
1972	50,926.04	35,007	40,367	10,559	22.17	476
1973	4,324.74	2,912	3,358	967	23.17	42
1974	120,329.13	79,874	92,105	28,224	23.68	1,192
1975	180,437.36	117,212	135,160	45,277	24.68	1,835
1976	150,624.68	96,385	111,144	39,481	25.18	1,568
1977	72,611.14	45,426	52,382	20,229	26.18	773
1978	99,417.14	61,201	70,572	28,845	26.69	1,081
1979	130,878.16	78,684	90,733	40,145	27.69	1,450
1980	274,408.15	162,148	186,977	87,431	28.21	3,099
1981	118,112.07	68,080	78,505	39,607	29.21	1,356
1982	115,465.32	65,330	75,334	40,131	29.74	1,349
1983	219,194.19	120,820	139,321	79,873	30.74	2,598
1984	585,750.09	314,313	362,442	223,308	31.74	7,036
1985	198,716.24	104,425	120,415	78,301	32.28	2,426
1986	81,178.35	41,466	47,816	33,362	33.28	1,002
1987	128,728.53	63,862	73,641	55,088	34.28	1,607
1988	28,185.23	13,661	15,753	12,432	34.82	357
1989	1,321.00	621	716	605	35.82	17
1990	17,354.35	7,898	9,107	8,247	36.82	224
1991	21,222.67	9,408	10,849	10,374	37.36	278
1992	5,572.68	2,387	2,753	2,820	38.36	74
1993	6,522.83	2,697	3,110	3,413	39.36	87
1994	5,907.45	2,355	2,716	3,191	40.36	79
1995	98,416.46	38,008	43,828	54,588	40.92	1,334
1996	14,273.49	5,298	6,109	8,164	41.92	195
1997	128,570.97	45,797	52,810	75,761	42.92	1,765
1998	168,816.00	57,600	66,420	102,396	43.92	2,331
1999	1,082,716.29	353,182	407,263	675,453	44.92	15,037
2000	104,192.10	32,425	37,390	66,802	45.92	1,455
2001	369,064.68	110,055	126,907	242,158	46.48	5,210
2002	5,189.81	1,469	1,694	3,496	47.48	74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2003	48,763.25	13,069	15,070	33,693	48.48	695
2004	327,739.15	82,885	95,577	232,162	49.48	4,692
2005	2,600,411.64	618,378	713,068	1,887,344	50.48	37,388
2006	154,292.59	34,361	39,623	114,670	51.48	2,227
2007	176,806.11	36,705	42,325	134,481	52.48	2,563
2008	186,677.71	35,935	41,438	145,240	53.48	2,716
2009	300,081.99	53,235	61,387	238,695	54.48	4,381
2010	299,166.43	48,555	55,990	243,176	55.48	4,383
2011	10,816.10	1,592	1,836	8,980	56.48	159
2012	8,160.35	1,085	1,251	6,909	57.04	121
2013	88,269.60	10,398	11,990	76,280	58.04	1,314
2014	192,044.63	19,704	22,721	169,324	59.04	2,868
2015	370,931.66	32,419	37,383	333,549	60.04	5,555
2016	230,410.74	16,636	19,183	211,228	61.04	3,460
2017	337,029.00	19,211	22,153	314,876	62.04	5,075
2018	377,205.88	15,767	18,181	359,025	63.04	5,695
2019	822,173.24	21,870	25,219	796,954	64.04	12,445
2020	472,260.64	5,384	6,208	466,053	65.04	7,166
2021	56,796.04	108	125	56,671	65.66	863
	11,710,102.05	3,258,885	3,756,712	7,953,390		161,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.3 1.38

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1973	173.85	173	125	49	0.33	49
2000	3,828.19	2,891	2,094	1,734	6.72	258
2003	61,973.36	42,570	30,834	31,139	8.09	3,849
2007	10,169.49	5,775	4,183	5,986	10.46	572
2008	46,652.90	24,866	18,011	28,642	11.17	2,564
2009	23,334.05	11,597	8,400	14,934	11.89	1,256
2010	14,208.72	6,522	4,724	9,485	12.67	749
2013	1,185.90	401	290	896	15.19	59
2014	1,759.84	520	377	1,383	16.08	86
2015	12,670.62	3,198	2,316	10,355	17.03	608
2017	24,812.03	4,104	2,973	21,839	18.93	1,154
2018	8,812.35	1,069	774	8,038	19.93	403
2019	475,336.93	36,791	26,649	448,688	20.87	21,499
2020	45,348.86	1,506	1,091	44,258	21.87	2,024
2021	5,137.55	28	20	5,117	22.50	227
	735,404.64	142,011	102,861	632,543		35,357

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 4.81

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1999	461,295.54	258,879	259,576	201,720	17.01	11,859
2005	51,250.80	21,715	21,773	29,478	21.42	1,376
2006	15,727.19	6,263	6,280	9,447	22.29	424
2009	3,381.59	1,085	1,088	2,294	24.88	92
	531,655.12	287,942	288,717	242,938		13,751
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.7 2.59

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1905	206,446.97	206,447	206,447			
1970	66,521.18	58,738	66,521			
1975	160.01	138	160			
1978	23,710.00	20,068	23,452	258	7.76	33
1987	34,294.06	26,969	31,517	2,777	9.17	303
1988	14,417.94	11,191	13,078	1,340	9.44	142
1996	28,538.00	19,920	23,279	5,259	10.71	491
1999	1,127,565.33	743,066	868,363	259,202	11.25	23,040
2002	17,518.22	10,774	12,591	4,927	11.74	420
2003	3,477.89	2,080	2,431	1,047	11.92	88
2005	2,417,969.10	1,359,624	1,588,886	829,083	12.26	67,625
2006	52,589.20	28,624	33,451	19,138	12.35	1,550
2007	51,743.29	27,108	31,679	20,064	12.50	1,605
2008	133,937.20	67,290	78,637	55,300	12.63	4,378
2009	1,125,752.55	539,686	630,688	495,065	12.76	38,798
2010	174,645.85	79,411	92,801	81,845	12.89	6,349
2011	367,431.59	156,893	183,348	184,084	13.08	14,074
2012	40,271.81	16,032	18,735	21,537	13.23	1,628
2013	263,920.22	96,964	113,314	150,606	13.35	11,281
2014	564,685.15	187,927	219,616	345,069	13.53	25,504
2015	612,785.67	181,446	212,042	400,744	13.67	29,316
2016	676,838.17	173,271	202,488	474,350	13.80	34,373
2017	1,197,165.58	254,039	296,875	900,291	13.92	64,676
2018	1,262,514.29	207,936	242,999	1,019,515	13.94	73,136
2019	767,563.90	85,967	100,463	667,101	13.88	48,062
2020	2,698,567.95	142,484	166,510	2,532,058	13.45	188,257
2021	30,875.83	293	342	30,534	13.03	2,343
	13,961,906.95	4,704,386	5,460,713	8,501,194		637,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3						4.57

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1970	15.15	13	12	3	6.72	
1972	377.53	331	311	67	6.81	10
1975	609.55	527	495	115	7.16	16
1978	755.44	639	600	155	7.76	20
1981	963.48	800	751	212	8.10	26
1989	11,059.28	8,498	7,981	3,078	9.57	322
1990	5,822.32	4,422	4,153	1,669	9.74	171
1995	40,459.08	28,649	26,905	13,554	10.61	1,277
1999	3,640.00	2,399	2,253	1,387	11.25	123
2001	121,130.24	76,312	71,665	49,465	11.60	4,264
2005	7,864.53	4,422	4,153	3,712	12.26	303
2006	203.29	111	104	99	12.35	8
2008	345.19	173	162	183	12.63	14
2010	3,974.16	1,807	1,697	2,277	12.89	177
2011	4,416.76	1,886	1,772	2,645	13.08	202
2017	1,529.41	325	305	1,224	13.92	88
	203,165.41	131,314	123,319	79,846		7,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 3.46

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1970	9,044.53	7,482	8,751	294	10.60	28
1972	34,221.69	27,860	32,584	1,638	11.13	147
1973	231,586.60	186,890	218,579	13,008	11.42	1,139
1977	24,115.30	18,675	21,841	2,274	12.75	178
1980	475,812.98	354,814	414,976	60,837	13.90	4,377
1982	32,912.75	23,977	28,042	4,871	14.44	337
1985	36,320.42	25,319	29,612	6,708	15.53	432
1986	71,846.21	49,430	57,811	14,035	15.76	891
1987	4,302.00	2,904	3,396	906	16.25	56
1988	44,847.00	29,814	34,869	9,978	16.51	604
1989	5,942.00	3,886	4,545	1,397	16.80	83
1990	5,107.00	3,282	3,838	1,269	17.10	74
1991	501,037.43	316,004	369,585	131,452	17.42	7,546
1992	7,770.00	4,803	5,617	2,153	17.76	121
1993	64,921.70	39,278	45,938	18,984	18.12	1,048
1994	140,044.87	82,795	96,834	43,211	18.50	2,336
1995	812,901.78	470,995	550,856	262,046	18.69	14,021
1996	9,724.00	5,487	6,417	3,307	19.11	173
1997	10,981.00	6,051	7,077	3,904	19.35	202
1998	10,097.04	5,421	6,340	3,757	19.62	191
1999	1,273,922.44	664,988	777,742	496,180	19.92	24,909
2001	7,846.80	3,843	4,495	3,352	20.57	163
2002	1,210,994.40	572,195	669,215	541,779	20.93	25,885
2003	2,862,627.70	1,305,931	1,527,363	1,335,265	21.16	63,103
2004	12,460.00	5,467	6,394	6,066	21.42	283
2005	2,316,862.63	974,241	1,139,432	1,177,431	21.70	54,259
2006	51,382.95	20,615	24,110	27,273	22.01	1,239
2007	72,495.87	27,708	32,406	40,090	22.22	1,804
2008	612,371.25	221,740	259,338	353,033	22.46	15,718
2009	311,176.28	106,049	124,030	187,146	22.73	8,233
2010	257,798.52	82,031	95,940	161,859	23.03	7,028
2011	567,504.09	167,641	196,066	371,438	23.25	15,976
2012	138,536.04	37,571	43,941	94,595	23.51	4,024
2013	202,878.92	49,989	58,465	144,414	23.70	6,093
2014	648,379.13	142,643	166,829	481,550	23.93	20,123
2015	2,656,534.92	511,649	598,404	2,058,131	24.10	85,400
2016	3,650,164.92	598,262	699,702	2,950,463	24.23	121,769
2017	5,068,265.32	674,586	788,968	4,279,297	24.42	175,237
2018	1,694,939.13	171,019	200,017	1,494,922	24.50	61,017

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
2019	3,024,808.68	201,755	235,964	2,788,845	24.50	113,830
2020	18,959,386.28	564,990	660,789	18,298,597	24.38	750,558
2021	44,995.69	229	268	44,728	24.33	1,838
	48,179,868.26	8,770,309	10,257,386	37,922,482		1,592,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.8 3.31

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,364	3,465	1,698	8.75	194
2006	27,208.44	10,595	8,412	18,796	23.13	813
2007	24,236.77	8,931	7,091	17,146	23.56	728
2008	8,178.49	2,836	2,252	5,926	24.01	247
2009	11,218.89	3,652	2,899	8,320	24.35	342
2013	31,735.34	7,331	5,821	25,914	25.81	1,004
2014	14,634.76	3,013	2,392	12,243	26.04	470
	122,375.79	40,722	32,332	90,044		3,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7						3.10

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,393	965	3,051	24.01	127
2010	2,248.23	679	471	1,777	24.84	72
	6,264.17	2,072	1,436	4,828		199
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.18

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,598	8,141	1,497	5.90	254
1973	5,163.10	4,561	4,318	845	6.30	134
2003	35,788.00	16,391	15,519	20,269	21.01	965
2011	7,619.38	2,065	1,955	5,664	26.22	216
	58,208.17	31,615	29,933	28,275		1,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0						2.70

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	231,987	193,536	135,523	6.17	21,965
2007	9,438.16	6,385	5,327	4,111	6.58	625
2010	321,391.15	181,715	151,596	169,795	8.26	20,556
2011	1,519.00	791	660	859	8.98	96
	661,407.77	420,878	351,119	310,289		43,242
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2						6.54

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	8,969	8,316	4,406	6.17	714
2007	3,383.22	2,289	2,122	1,261	6.58	192
2008	1,019.00	656	608	411	7.05	58
2009	1,352.64	820	760	593	7.63	78
2010	406.00	230	213	193	8.26	23
2011	1,400.22	729	676	724	8.98	81
2013	47,088.34	19,998	18,543	28,545	10.50	2,719
	67,370.96	33,691	31,238	36,133		3,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND
DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	564	718	339	11.17	30
2009	11,017.03	5,475	6,973	4,044	11.89	340
	12,074.50	6,039	7,691	4,383		370
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 3.06

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	2,385.62	1,759	2,386			
2007	1,881.61	1,294	1,882			
2010	2,209.99	1,188	2,210			
2014	2,692.49	909	2,692			
2016	1,025.75	244	818	208	15.25	14
2019	7,487.58	655	2,197	5,291	18.25	290
2020	9,915.80	372	1,248	8,667	19.25	450
	27,598.84	6,421	13,433	14,166		754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 2.73						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	114,001.23	65,551	38,244	75,757	4.25	17,825
2016	67,476.93	32,052	18,700	48,777	5.25	9,291
2017	38,326.49	14,372	8,385	29,941	6.25	4,791
2018	8,441.84	2,322	1,355	7,087	7.25	978
2019	9,564.42	1,674	977	8,588	8.25	1,041
	237,810.91	115,971	67,661	170,150		33,926
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						14.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	100,594.05	95,564	81,970	18,624	0.25	18,624
2017	47,398.12	35,549	30,492	16,906	1.25	13,525
2018	81,121.03	44,617	38,270	42,851	2.25	19,045
2019	178,483.76	62,469	53,583	124,901	3.25	38,431
2020	164,867.13	24,730	21,212	143,655	4.25	33,801
	572,464.09	262,929	225,527	346,937		123,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						21.56

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	109,270.90	73,758	74,571	34,700	3.25	10,677
2015	9,836.41	5,656	5,718	4,118	4.25	969
2016	233.83	111	112	122	5.25	23
2017	74,235.26	27,838	28,145	46,090	6.25	7,374
2018	72,975.79	20,068	20,289	52,687	7.25	7,267
2019	35,485.70	6,210	6,279	29,207	8.25	3,540
2020	64,611.91	4,846	4,899	59,713	9.25	6,455
	366,649.80	138,487	140,013	226,636		36,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2						9.90

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	46,188.87	20,785	32,861	13,328	8.25	1,616
2015	16,989.67	6,513	10,297	6,693	9.25	724
2016	65,789.80	20,834	32,939	32,851	10.25	3,205
2017	45,063.28	11,266	17,812	27,251	11.25	2,422
2018	122,239.14	22,410	35,430	86,809	12.25	7,086
2019	20,806.95	2,428	3,839	16,968	13.25	1,281
	317,077.71	84,236	133,178	183,900		16,334
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3						5.15

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
1989	12,000.04	11,773	12,000			
2013	88,333.69	48,336	88,334			
2014	16,458.00	7,999	16,458			
2015	26,364.42	11,081	26,364			
2016	60,263.95	21,213	58,550	1,714	8.74	196
2017	90,835.79	25,479	70,325	20,511	9.62	2,132
2018	209,158.21	43,317	119,559	89,599	10.53	8,509
2019	114,574.38	15,124	41,744	72,830	11.51	6,328
2020	769,353.65	43,545	120,188	649,166	12.50	51,933
	1,387,342.13	227,867	553,522	833,820		69,098
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 4.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	4,484.78	3,532	3,373	1,112	4.25	262
2009	5,075.00	2,982	2,848	2,227	8.25	270
	9,559.78	6,514	6,221	3,338		532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3						5.56

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	828.00	693	290	538	3.25	166
2005	17,079.00	13,450	5,630	11,449	4.25	2,694
2006	5,414.38	3,993	1,671	3,743	5.25	713
2007	3,411.17	2,345	982	2,429	6.25	389
2008	1,889.56	1,205	504	1,386	7.25	191
2009	46,495.93	27,316	11,434	35,062	8.25	4,250
2011	33,817.10	16,486	6,901	26,916	10.25	2,626
2014	6,938.06	2,342	980	5,958	13.25	450
2015	11,505.54	3,308	1,385	10,121	14.25	710
2016	18,979.86	4,508	1,887	17,093	15.25	1,121
2017	47,945.32	8,990	3,763	44,182	16.25	2,719
2018	62,374.76	8,577	3,590	58,785	17.25	3,408
2019	11,246.56	984	412	10,835	18.25	594
2020	125,447.07	4,704	1,968	123,479	19.25	6,414
2021	3,934.08	25	11	3,923	19.88	197
	397,306.39	98,926	41,408	355,899		26,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 6.71

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	713.99	478	543	171	8.25	21
2005	38,413.18	24,200	27,508	10,905	9.25	1,179
2006	42,593.89	25,130	28,565	14,029	10.25	1,369
2007	32,179.22	17,699	20,118	12,061	11.25	1,072
2008	43,643.70	22,258	25,301	18,343	12.25	1,497
2009	8,888.55	4,178	4,749	4,140	13.25	312
2010	10,577.49	4,548	5,170	5,407	14.25	379
2011	23,126.89	9,019	10,252	12,875	15.25	844
2012	1,790.10	627	713	1,077	16.25	66
2013	6,884.99	2,134	2,426	4,459	17.25	258
2014	29,949.87	8,086	9,191	20,759	18.25	1,137
2015	152,863.70	35,159	39,965	112,899	19.25	5,865
2016	91,391.25	17,364	19,738	71,653	20.25	3,538
2017	58,013.63	8,702	9,891	48,123	21.25	2,265
2018	100,376.10	11,041	12,550	87,826	22.25	3,947
2019	1,090.83	76	86	1,005	23.25	43
2020	112,657.26	3,380	3,843	108,814	24.25	4,487
2021	7,723.26	39	44	7,679	24.88	309
	762,877.90	194,118	220,653	542,225		28,588

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.75

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2.5						
NET SALVAGE PERCENT.. 0						
2000	30,076.00	23,528	24,383	5,693	5.77	987
2004	2,984.00	2,169	2,248	736	6.29	117
2005	30,737.00	21,786	22,577	8,160	6.47	1,261
2006	3,444.00	2,362	2,448	996	6.75	148
2007	64,936.28	42,949	44,509	20,427	7.04	2,902
2008	6,630.00	4,193	4,345	2,285	7.41	308
2009	6,343.00	3,801	3,939	2,404	7.86	306
2010	3,767.00	2,118	2,195	1,572	8.37	188
2011	18,093.39	9,438	9,781	8,312	8.94	930
2012	3,459.34	1,653	1,713	1,746	9.56	183
2013	2,414.11	1,038	1,076	1,338	10.27	130
	172,884.12	115,035	119,214	53,670		7,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2						4.32

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	24,463.32	20,794	16,396	8,067	2.25	3,585
2009	2,950.38	2,311	1,822	1,128	3.25	347
2011	9,314.11	6,054	4,773	4,541	5.25	865
2012	2,556.55	1,491	1,176	1,381	6.25	221
2013	127,230.97	65,736	51,832	75,399	7.25	10,400
2014	28,256.79	12,716	10,026	18,231	8.25	2,210
2015	19,657.44	7,535	5,941	13,716	9.25	1,483
2016	4,848.22	1,535	1,210	3,638	10.25	355
2017	171,135.31	42,784	33,735	137,400	11.25	12,213
2018	5,749.06	1,054	831	4,918	12.25	401
2019	228,196.40	26,624	20,993	207,203	13.25	15,638
2020	195,291.18	9,765	7,700	187,591	14.25	13,164
2021	206,194.07	1,718	1,355	204,840	14.88	13,766
	1,025,843.80	200,117	157,790	868,054		74,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 7.28

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	33,295.71	15,815	12,102	21,194	5.25	4,037
2017	150,989.20	56,621	43,328	107,661	6.25	17,226
2018	529,532.51	145,621	111,434	418,099	7.25	57,669
2019	528,536.96	92,494	70,780	457,757	8.25	55,486
2020	1,041,005.17	78,075	59,745	981,260	9.25	106,082
	2,283,359.55	388,626	297,389	1,985,970		240,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 10.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	570.23	314	446	124	11.25	11
2010	191.19	82	117	74	14.25	5
2011	1,773.24	692	984	789	15.25	52
2012	26,101.44	9,136	12,987	13,114	16.25	807
2014	2,292.01	619	880	1,412	18.25	77
	30,928.11	10,843	15,414	15,514		952
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 3.08

**CUSTOMERS' ADVANCES AND
CONTRIBUTIONS IN AID OF CONSTRUCTION**

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	303,032	493,755	783,245	33.75	23,207
2021	27,009.91	616	1,004	26,006	37.44	695
	1,304,009.91	303,648	494,759	809,251		23,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.9 1.83

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	27,551	28,138	11,058	20.92	529
1973	13,556.99	9,468	9,670	3,887	20.94	186
1980	10,637.50	6,755	6,899	3,738	23.86	157
1981	47,773.77	29,992	30,631	17,143	24.01	714
2011	135,000.00	28,782	29,396	105,604	38.76	2,725
2017	838,712.00	79,258	80,947	757,765	43.12	17,573
2019	316,465.00	16,709	17,066	299,399	44.89	6,670
2021	29,639.85	551	562	29,078	46.29	628
	1,430,981.07	199,066	203,309	1,227,672		29,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1						2.04

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	33,474	27,267	14,733	12.61	1,168
1973	7,981.64	6,271	5,108	2,874	13.23	217
1980	6,844.83	4,915	4,004	2,841	16.30	174
1986	561,771.00	364,926	297,258	264,513	19.15	13,813
1987	469,604.40	298,105	242,828	226,776	19.85	11,424
1999	1,179,768.83	544,109	443,216	736,553	26.28	28,027
2001	745,942.16	319,562	260,306	485,636	27.35	17,756
2002	872,209.25	357,170	290,941	581,268	28.12	20,671
2003	971,761.31	381,125	310,453	661,308	28.67	23,066
2004	916,760.18	343,327	279,664	637,096	29.23	21,796
2006	150,000.00	50,910	41,470	108,530	30.16	3,598
2007	79,963.00	25,620	20,869	59,094	30.75	1,922
2008	51,125.00	15,389	12,536	38,589	31.35	1,231
2011	94,630.00	22,957	18,700	75,930	32.79	2,316
2012	370,713.84	82,076	66,857	303,857	33.42	9,092
2013	16,080.27	3,226	2,628	13,452	33.87	397
2020	78,140.79	3,219	2,622	75,519	34.87	2,166
2021	139,920.55	3,512	2,861	137,060	33.97	4,035
	6,755,217.05	2,859,893	2,329,588	4,425,629		162,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 2.41

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,196	1,094	543	14.55	37
1983	13,000.00	9,309	8,514	4,486	15.26	294
2021	309.58	6	6	304	41.86	7
	14,946.39	10,511	9,614	5,333		338
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 2.26						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1970	19,117.80	12,406	10,882	8,236	27.87	296
1972	739,587.98	464,905	407,781	331,807	29.24	11,348
1973	158,612.90	98,467	86,368	72,245	29.62	2,439
1977	18,223.43	10,542	9,247	8,976	32.42	277
1980	250,225.15	137,073	120,231	129,994	34.26	3,794
1981	465,119.47	250,513	219,732	245,387	34.69	7,074
1982	139,234.47	73,697	64,642	74,592	35.13	2,123
1999	228,231.05	74,449	65,301	162,930	46.47	3,506
2006	168,816.14	39,503	34,649	134,167	50.73	2,645
2010	1,745,849.85	309,190	271,199	1,474,651	53.44	27,595
2011	186,353.00	30,338	26,610	159,743	54.01	2,958
2012	240,000.00	35,568	31,198	208,802	54.60	3,824
2013	21,203.00	2,828	2,481	18,722	55.20	339
2014	32,176.58	3,835	3,364	28,813	55.40	520
2017	5,459,708.90	400,743	351,503	5,108,206	56.85	89,854
2019	49,429.29	2,076	1,821	47,608	57.02	835
	9,921,889.01	1,946,133	1,707,009	8,214,880		159,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.5						1.61

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1970	13,338.75	8,656	7,074	6,265	27.87	225
1972	39,847.06	25,048	20,470	19,377	29.24	663
1973	28,745.49	17,845	14,584	14,161	29.62	478
1977	116.92	68	56	61	32.42	2
1980	22,093.00	12,103	9,891	12,202	34.26	356
1986	53,412.00	25,787	21,074	32,338	38.03	850
1991	24,968.00	10,661	8,713	16,255	40.93	397
1999	2,760,060.31	900,332	735,792	2,024,268	46.47	43,561
2004	126,000.00	32,861	26,856	99,144	49.61	1,998
2011	358,844.00	58,420	47,743	311,101	54.01	5,760
2014	45,199.00	5,388	4,403	40,796	55.40	736
2015	99,144.95	10,311	8,427	90,718	56.00	1,620
2017	638,045.57	46,833	38,274	599,772	56.85	10,550
2019	152,345.71	6,399	5,230	147,116	57.02	2,580
	4,362,160.76	1,160,712	948,587	3,413,574		69,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.9 1.60						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	35	50			
1977	2,359.54	1,502	2,277	83	25.43	3
1980	12,216.58	7,301	11,067	1,150	27.94	41
1981	5,935.68	3,485	5,283	653	28.47	23
1982	1,028.22	589	893	135	29.46	5
1984	53,053.00	29,047	44,031	9,022	30.99	291
1999	501,480.17	169,250	256,560	244,920	44.17	5,545
2005	75,000.00	18,690	28,331	46,669	49.72	939
2006	55,485.24	12,984	19,682	35,803	50.73	706
2007	549,978.58	120,445	182,579	367,400	51.72	7,104
2013	18,908.00	2,443	3,703	15,205	57.29	265
2014	27,150.44	3,095	4,692	22,458	58.29	385
2015	24,679.05	2,438	3,696	20,983	59.29	354
2017	161,089.36	11,019	16,703	144,386	61.29	2,356
2019	23,002.00	874	1,325	21,677	63.29	343
2020	17,643.24	402	609	17,034	64.29	265
2021	7,357.92	98	148	7,210	64.91	111
	1,536,417.02	383,697	581,629	954,788		18,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.0 1.22

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,542	29,693	13,838	8.98	1,541
2017	421,017.00	103,233	88,740	332,277	13.85	23,991
2019	31,460.00	4,782	4,111	27,349	13.95	1,961
2020	45,428.73	4,452	3,827	41,602	13.81	3,012
2021	5,956.42	361	310	5,646	13.56	416
	547,392.75	147,370	126,681	420,712		30,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 5.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	71,553	82,555	5,782	11.38	508
1980	141,308.51	106,151	122,473	18,836	13.75	1,370
1986	37,451.00	26,058	30,065	7,386	15.52	476
1999	734,508.02	391,640	451,858	282,650	19.70	14,348
2006	100,000.00	41,540	47,927	52,073	21.81	2,388
2007	100,000.00	39,730	45,839	54,161	22.00	2,462
2011	352,188.97	110,200	127,145	225,044	23.06	9,759
2020	6,410.96	371	428	5,983	24.47	245
2021	57,575.30	1,992	2,298	55,277	24.44	2,262
	1,617,779.51	789,235	910,588	707,192		33,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9						2.09

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,304	1,317	220	8.64	25
	1,536.55	1,304	1,317	220		25
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8						1.63

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,371	1,331	206	5.85	35
	1,536.55	1,371	1,331	206		35
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9						2.28

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	7,224	7,156	5,875	8.44	696
	13,030.75	7,224	7,156	5,875		696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4						5.34

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	72.91	73	73			
1977	89.28	89	89			
1979	20.53	21	21			
1982	92.26	92	92			
	274.98	275	275			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	260.00	260	260			
1972	1,400.00	1,400	1,400			
1974	141.36	141	141			
1975	774.96	775	775			
1976	177.97	178	178			
1978	119.04	119	119			
1979	602.65	603	603			
1980	757.40	757	757			
1981	215.76	216	216			
	4,449.14	4,449	4,449			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1972	1,267.00	1,267	1,267			
1977	35.71	36	36			
1981	19.34	19	19			
1982	7.44	7	7			
1983	33.33	33	34			
	1,362.82	1,362	1,363			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,519.52	378	89	2,431	8.50	286
2021	8,662.94	758	179	8,484	9.12	930
	11,182.46	1,136	268	10,915		1,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						10.87

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
354.20	6,728.06			
354.30	22,082.98			
354.40	185,998.09			
360.00	9,366.45			
371.30	14,301.28			
380.00	92,496.08			
	330,972.94			
2017 TRANSACTION YEAR				
354.20	110,163.77			
354.30	5,612.05			
354.40	468,580.32			
360.00	48,182.83			
363.00	5,691.00	94.70		94.70-
371.30	153,780.54			
380.00	188,331.40	23,840.11		23,840.11-
	980,341.91	23,934.81		23,934.81-
2018 TRANSACTION YEAR				
354.20	18,056.83	1,334.46		1,334.46-
354.30	103,925.73	7,680.48		7,680.48-
354.40	177,579.05	13,123.72		13,123.72-
363.00		8,452.67		8,452.67-
371.30	175,314.80			
380.00		10,140.36		10,140.36-
	474,876.41	40,731.69		40,731.69-
2019 TRANSACTION YEAR				
354.20	113,438.56			
354.30	165,641.15			
354.40	136,902.27	9,053.97		9,053.97-
361.00		7,648.00		7,648.00-
363.00		2,155.91		2,155.91-
371.30	163,539.28	10,399.76		10,399.76-
	579,521.26	29,257.64		29,257.64-

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
354.20	71,736.76			
354.30	25,040.76			
354.40	2,683,320.63	739,453.08		739,453.08-
363.00		3,085.65		3,085.65-
371.30	165,797.84			
380.00		142,233.63		142,233.63-
	2,945,895.99	884,772.36		884,772.36-
TOTAL	5,311,608.51	978,696.50		978,696.50-

Exhibit No. 6-B, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

ALL OTHER WASTEWATER OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WASTEWATER PLANT

AS OF MARCH 31, 2022

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

Exhibit No. 6-B, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

ALL OTHER WASTEWATER OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Gannett Fleming

*Excellence Delivered **As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2022 for all other wastewater operations. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS

President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of March 31, 2022 for all other wastewater operation systems. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of March 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of March 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

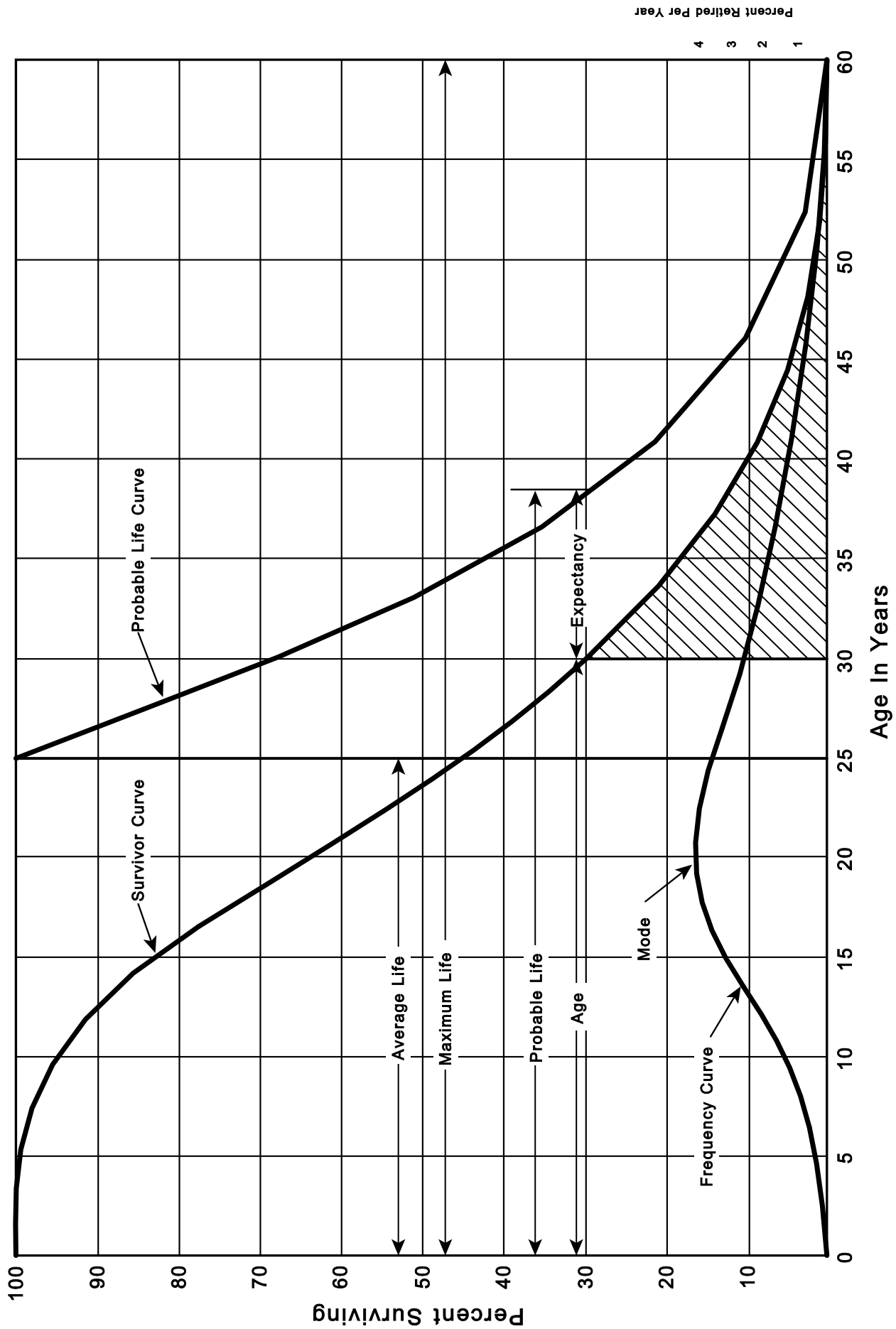


Figure 1. A Typical Survivor Curve and Derived Curves

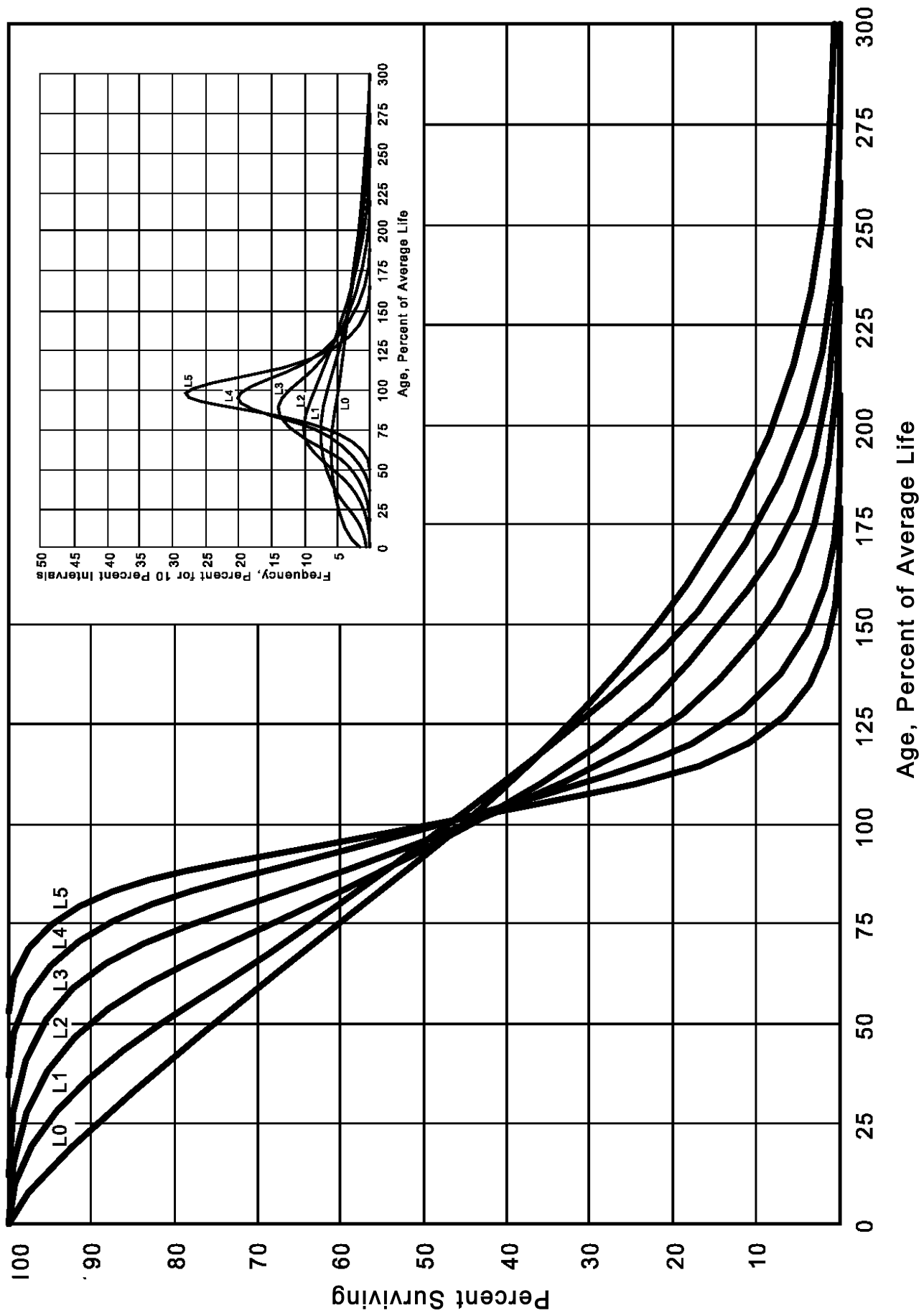


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

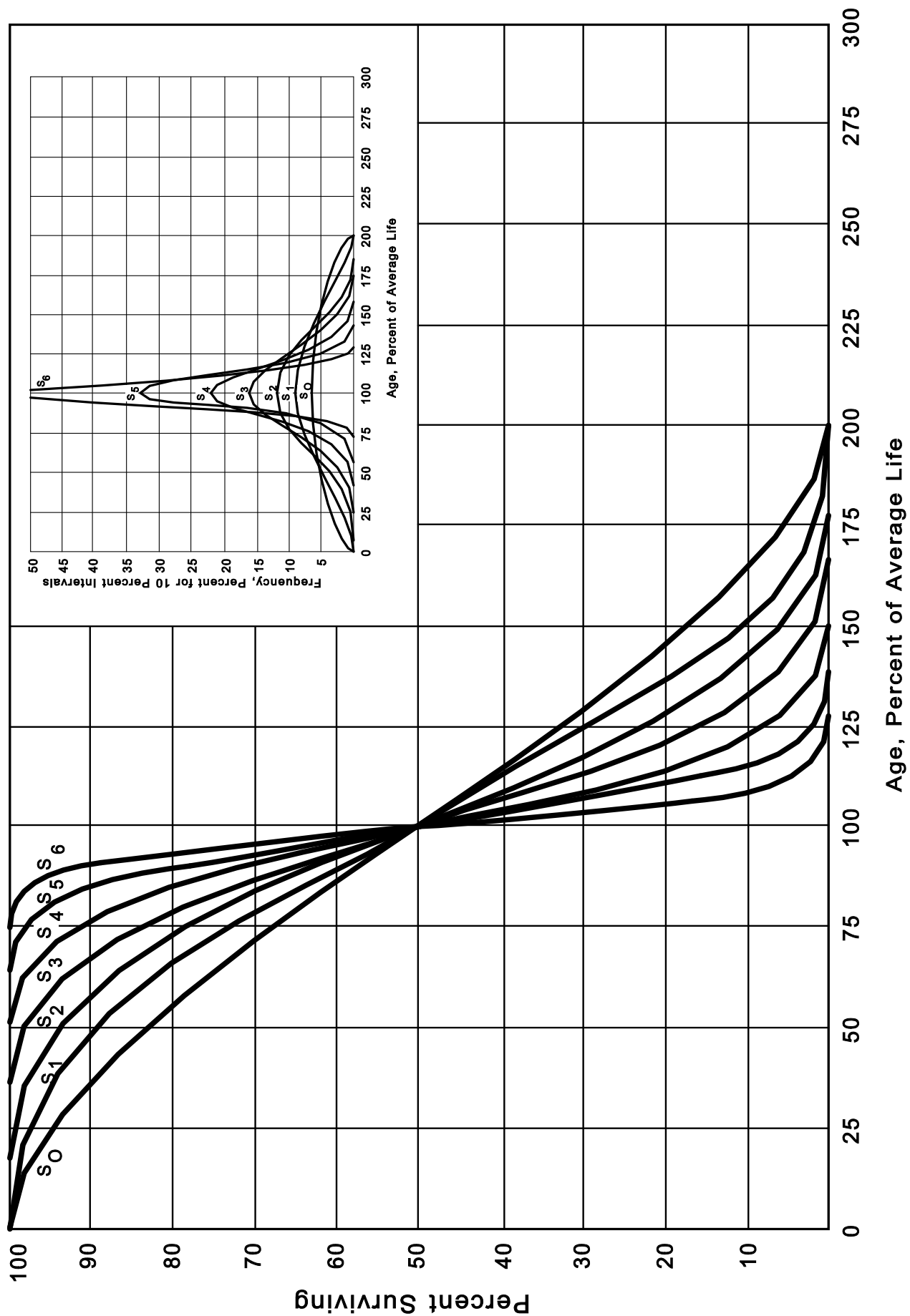


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves



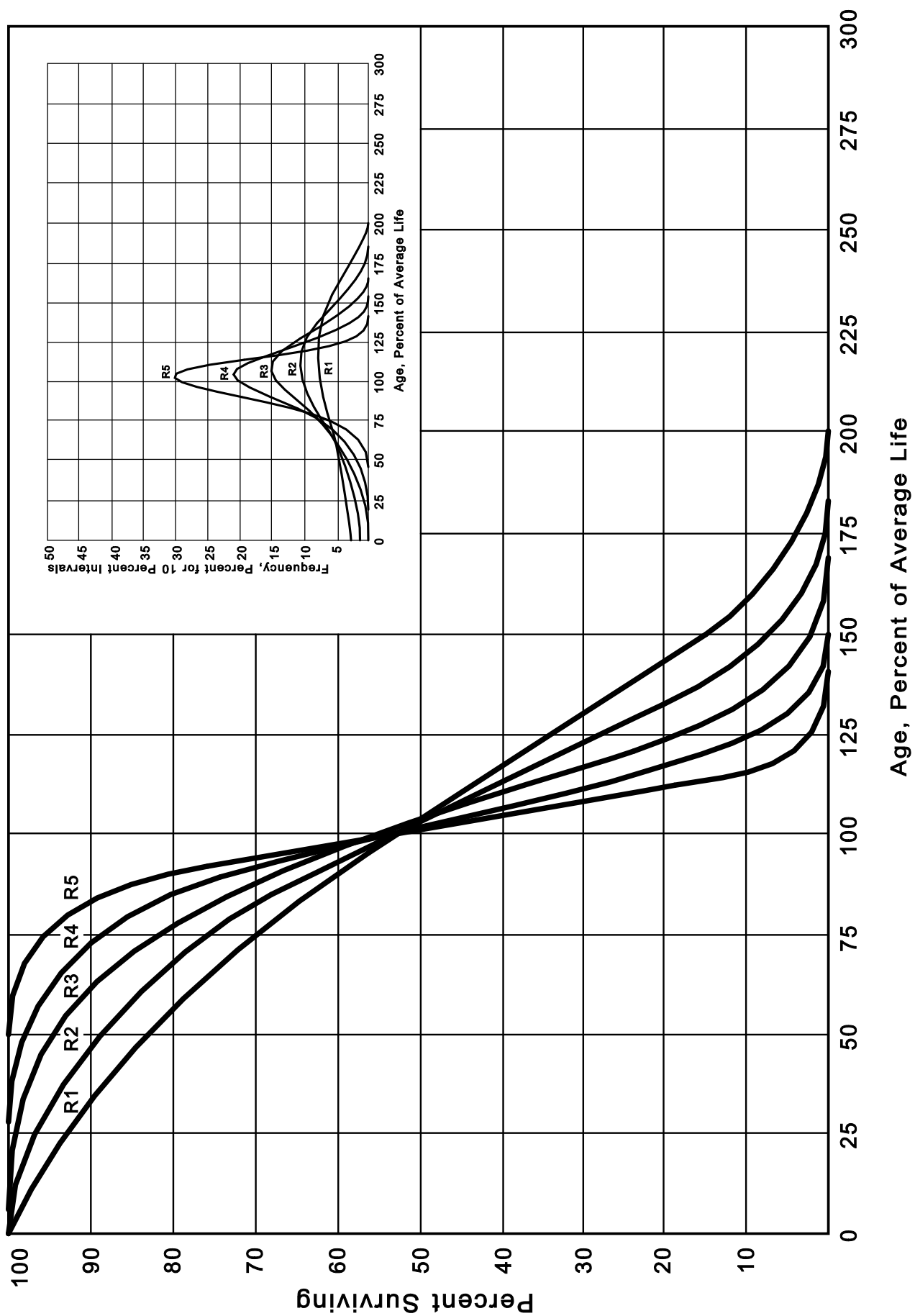


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

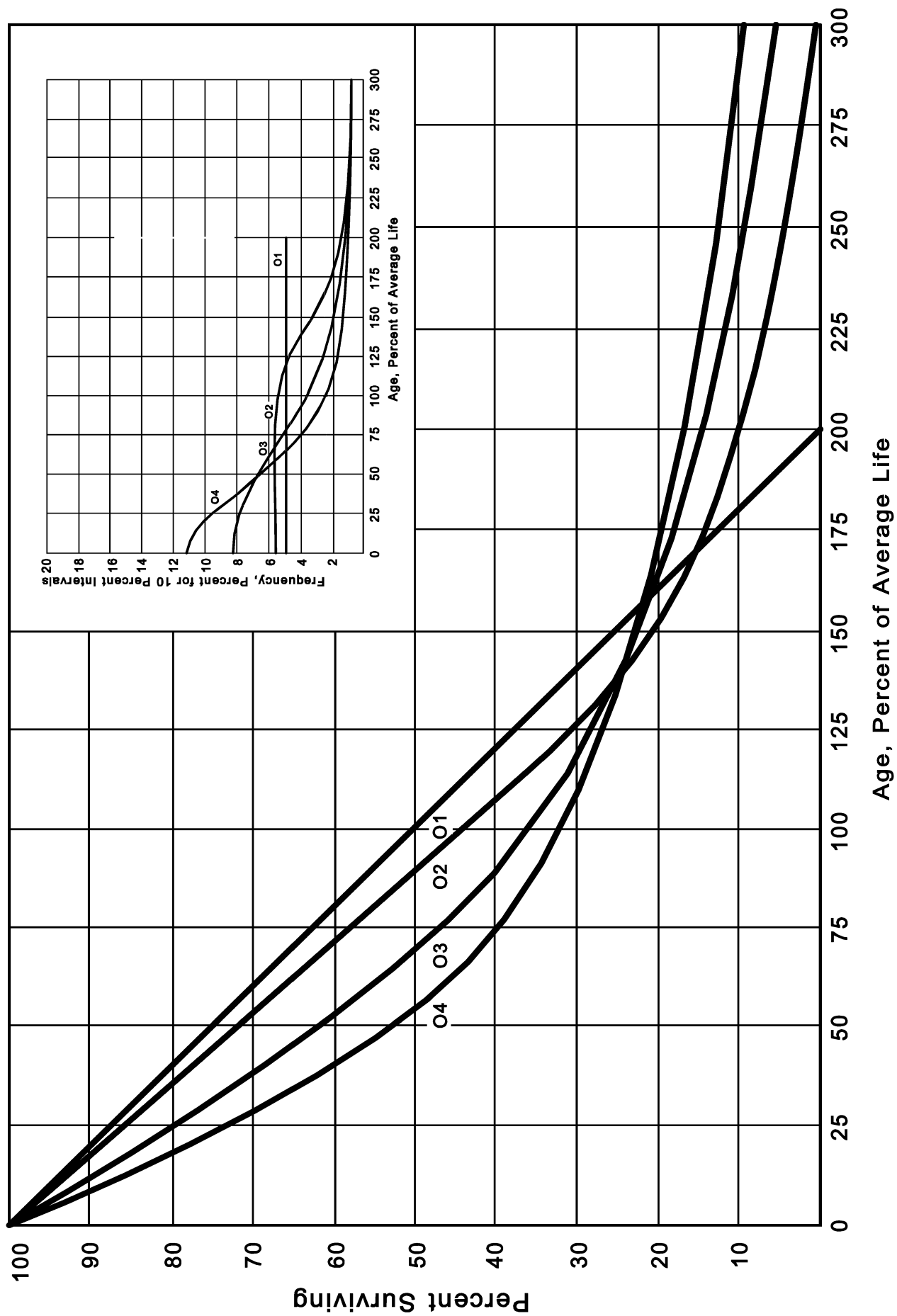


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$



SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020											Placement Band 2006-2020		
Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)			
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2012		5	11	12	13	14	15	16	18	20	113	7½-8½	
2013			6	12	13	15	16	17	19	19	124	6½-7½	
2014				6	13	15	16	17	19	19	131	5½-6½	
2015					7	14	16	17	19	20	143	4½-5½	
2016						8	18	20	22	23	146	3½-4½	
2017							9	20	22	25	150	2½-3½	
2018								11	23	25	151	1½-2½	
2019									11	24	153	½-1½	
2020										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		



SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020											Placement Band 2006-2020	
Acquisitions, Transfers and Sales, Thousands of Dollars												
Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)		
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12
2009	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020										Placement Band 2006-2020		
Year	Exposures, Thousands of Dollars										Total at	
	Annual Survivors at the Beginning of the Year										Beginning of	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	3,789	4½-5½
2016						750 ^a	742	724	685	663	4,332	3½-4½
2017							850 ^a	841	821	799	4,955	2½-3½
2018								960 ^a	949	926	5,719	1½-2½
2019									1,080 ^a	1,069	6,579	½-1½
2020										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

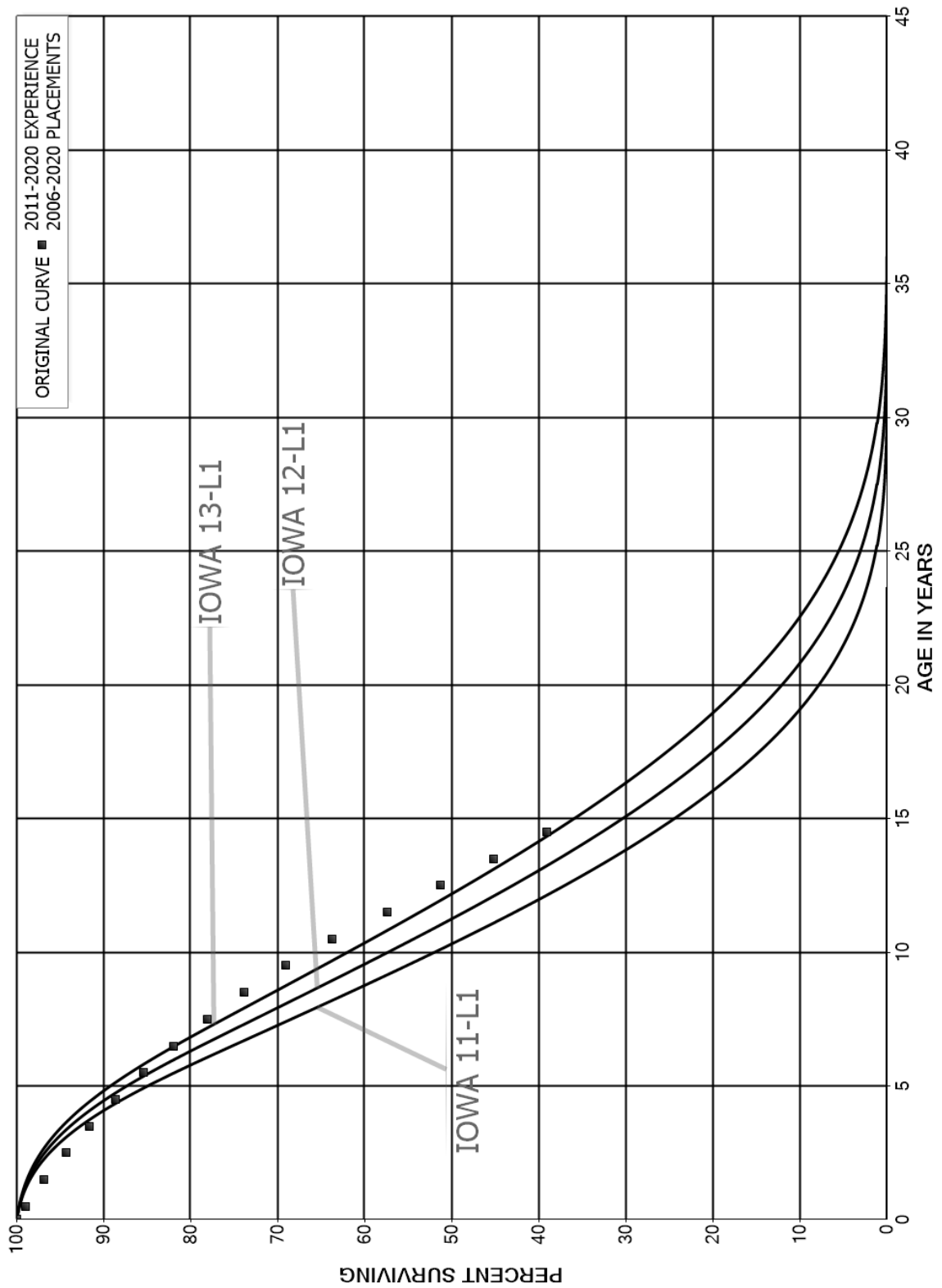


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

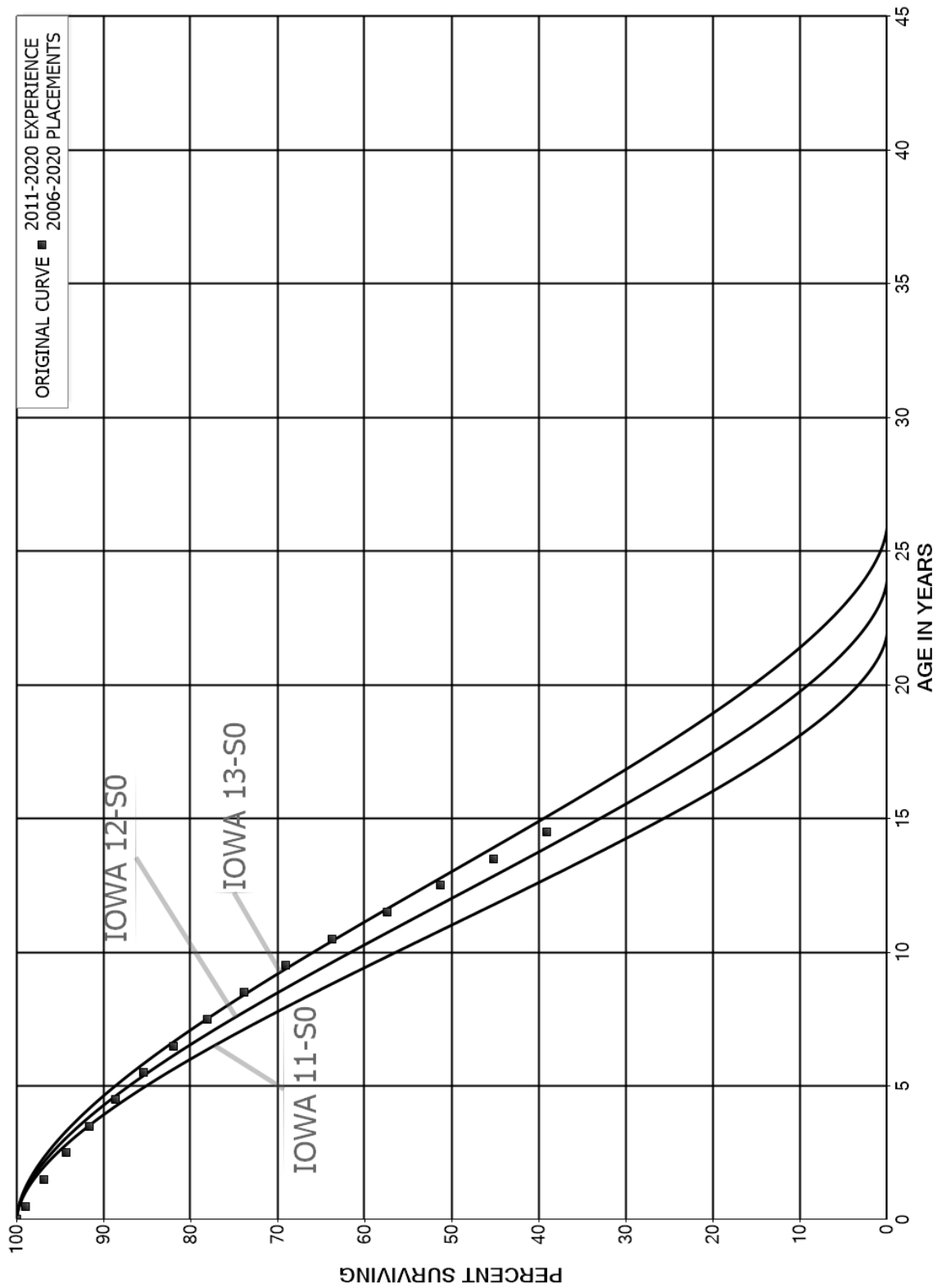


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

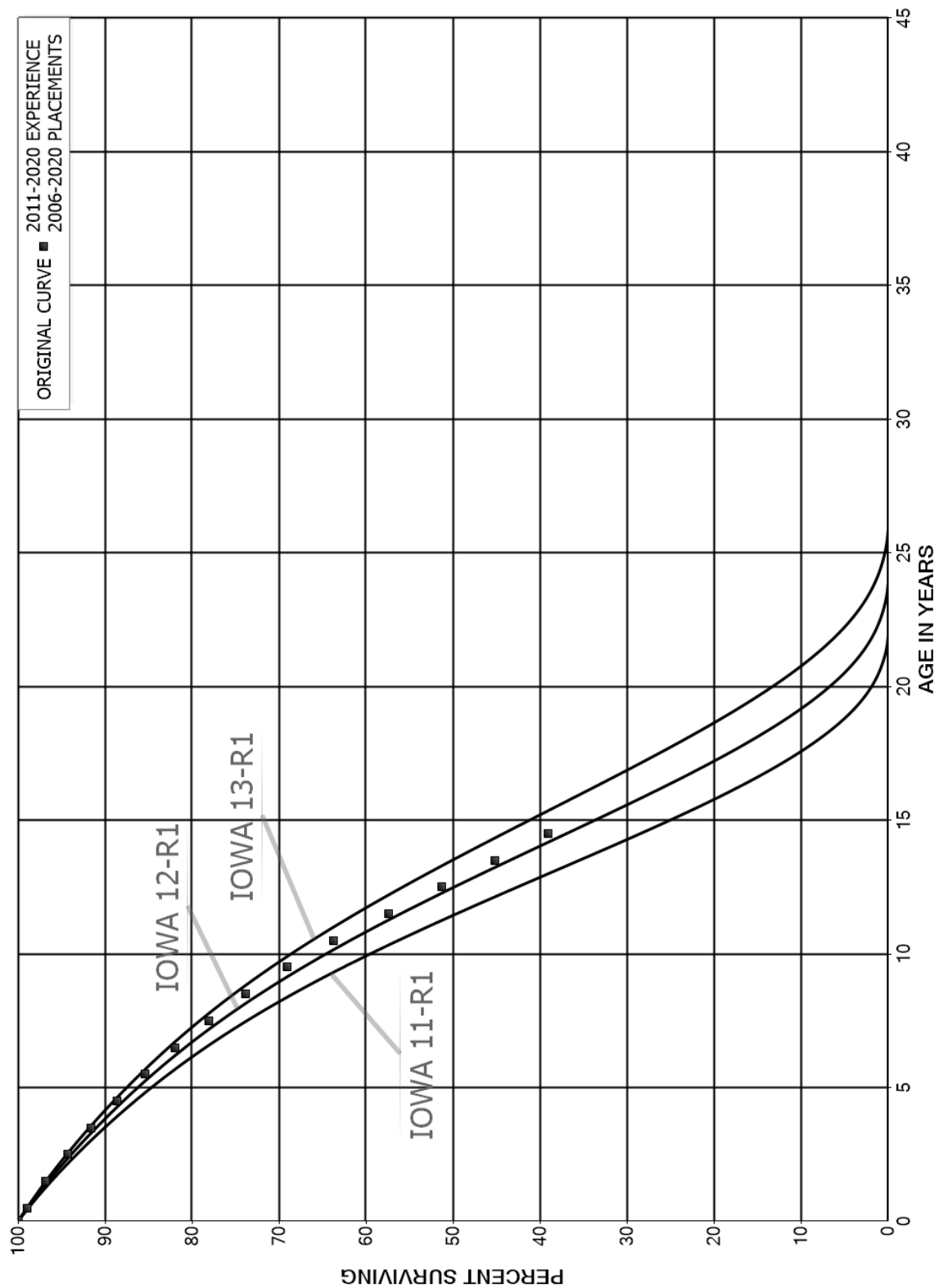
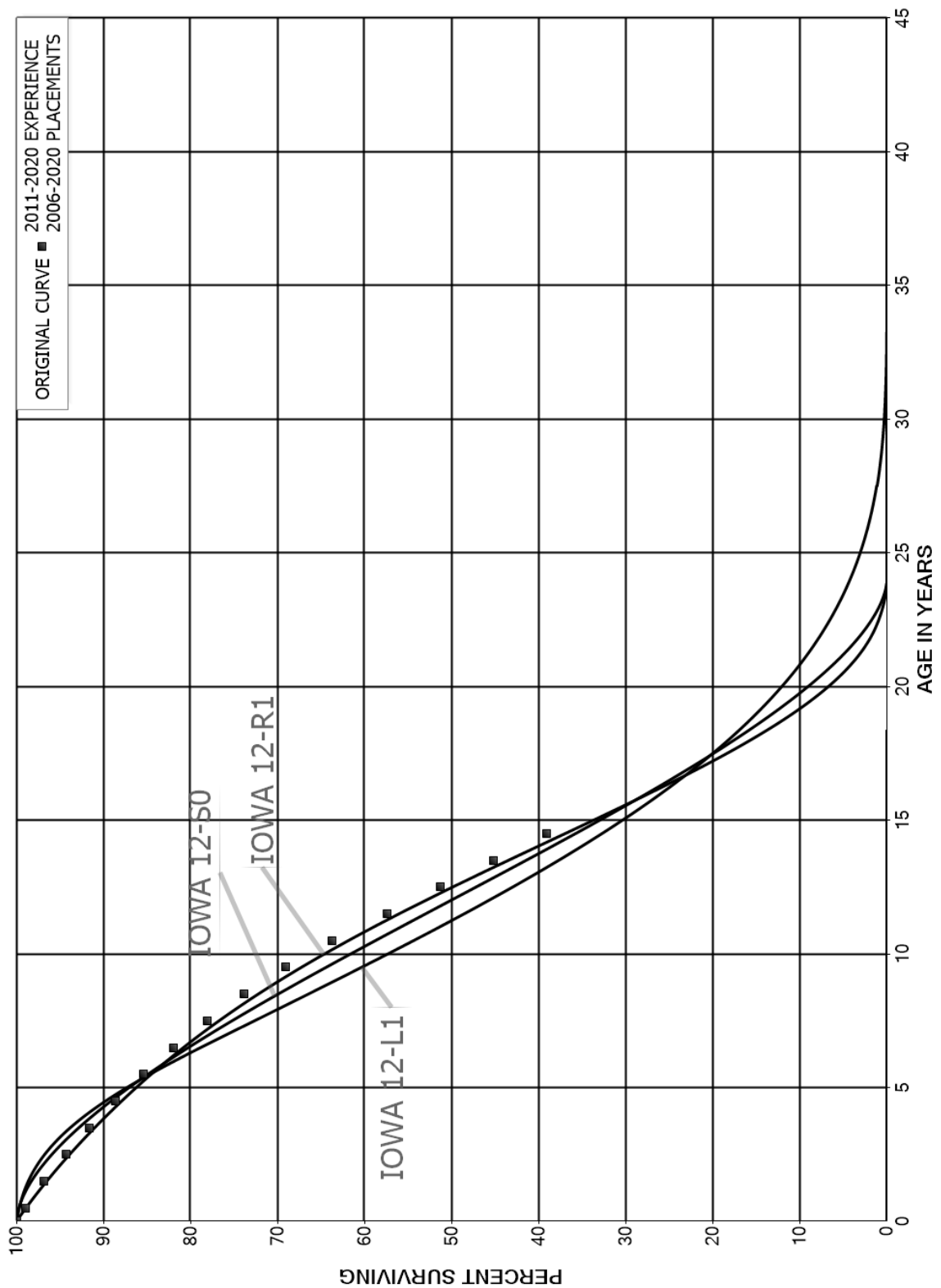


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each study, however, due to travel restrictions during the conduct of this study a trip was not possible. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

December 19, 2017

- Whitehaven Wastewater Treatment Plant
- Whitehaven Office
- Thornhurst Wastewater Treatment Plant
- Laurel Lakes Wastewater Treatment Plant
- Eagle Rock Wastewater Treatment Plant

December 12, 2017

- Little Washington Wastewater Treatment Plant
- New Daleville Wastewater Treatment Plant
- Willistown Woods Wastewater Treatment Plant
- Media Wastewater Treatment Plant

January 24, 2017

- King Road Wastewater Plant
- Possum Hollow Wastewater Treatment Plant
- Pump Station #5
- Pump Station #4

March 2, 2017

- Emlenton Wastewater Treatment Plant
- Mariasville Wastewater Treatment Plant
- Lamartine Wastewater Treatment Plant

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the predecessor wastewater systems, as well as other wastewater companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The combined analyses of Account 360, Collection Mains – Force, and Account 361, Collection Mains - Gravity, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2017. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for these accounts is the 75-R2.5 and is based on the statistical indication for the period 2010-2017. The 75-R2.5 is a good fit of the significant portion of the original survivor curve as set forth on page VI-17, is consistent with management outlook for a continuation of the historical experience and is at the upper end of the typical service life range of 60 to 75 years for collection mains.

The amortization periods selected for general plant Accounts 390, 392, 393, 394, 396, and 397 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of March 31, 2021, is the result of a bringforward of the book reserves established by the Commission for all other wastewater operation systems. The projected book reserve as of March 31, 2022, is a bringforward of the March 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of The Study section of the report.

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = 1 - \left(\frac{Remaining\ Life}{Service\ Life} \right)$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \left(\frac{Age}{Service\ Life} \right)$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 392, 393, 394, 396, and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

<u>Account Number</u>	<u>Description</u>	<u>Amortization Period, Years</u>
390	Office Furniture and Equipment	
	Furniture	20
	Office Equipment	10
	Computer Hardware	5
	Computer Software – 10 Years	10
	Computer Software – 15 Years	15
392	Stores Equipment	20
393	Tools, Shop and Garage Equipment	20
394	Laboratory Equipment	25
396	Communication Equipment	
	General	15
	SCADA	10
397	Miscellaneous Equipment	25

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-10. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONSTABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT							
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,539.02					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	897,481.89					
TOTAL NONDEPRECIABLE PLANT							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	25,169,104.87	2,911,686	22,257,418	610,673	2.43	36.4
PUMPING	60-S1	7,259,902.19	1,408,690	5,851,213	144,909	2.00	40.4
TREATMENT AND DISPOSAL	50-R2	39,611,957.52	7,095,740	32,516,218	1,027,872	2.59	31.6
RECLAIMED WATER TREATMENT	60-R2.5	37,932.84	13,660	24,273	622	1.64	39.0
GENERAL	50-R3	568,373.21	302,894	265,480	10,410	1.83	25.5
TOTAL ACCOUNT 354							
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	37,294	54,865	4,567	4.96	12.0
PUMPING	25-R2.5	535,487.75	219,233	316,255	25,341	4.73	12.5
TREATMENT AND DISPOSAL	25-R2.5	3,547,515.67	673,104	2,874,412	167,503	4.72	17.2
TOTAL ACCOUNT 355							
360.00 COLLECTION MAINS - FORCE	75-R2.5	27,900,822.14	5,556,492	22,344,330	455,692	1.63	49.0
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	45,600,354.34	6,904,947	38,695,408	744,595	1.63	52.0
SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	5,031	6,370	437	3.83	14.6
SERVICES	70-R4	12,264,880.90	3,900,996	8,363,885	170,006	1.39	49.2
METERS	25-S2.5	758,318.58	122,414	635,905	36,197	4.77	17.6
370.30 RECEIVING WELLS	40-S2.5	529,604.52	302,460	227,144	13,414	2.53	16.9
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	15,075,896.20	5,941,041	9,134,855	683,078	4.53	13.4
RECLAIMED WATER TREATMENT	25-L0.5	207,443.11	116,306	91,137	7,892	3.80	11.5
TOTAL ACCOUNT 371.3							
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	61,943,148.14	11,050,972	50,892,176	2,128,739	3.44	23.9

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
381.00 PLANT SEWERS TREATMENT AND DISPOSAL RECLAIMED WATER TREATMENT TOTAL ACCOUNT 381	40-R1.5 40-R1.5	122,380.86 6,264.44 128,645.30	36,126 1,635 37,761	86,255 4,629 90,884	3,686 194 3,880	3.01 3.10	23.4 23.9
382.00 OUTFALL LINES	40-R2.5	58,208.17	31,505	26,703	1,510	2.59	17.7
389.00 OTHER PLANT AND MISCELLANEOUS EQUIPMENT COLLECTION PUMPING TREATMENT AND DISPOSAL TOTAL ACCOUNT 389	20-L3 20-L3 25-S2.5	659,308.34 67,157.11 12,036.17 738,501.62	394,306 35,099 8,060 437,466	265,002 32,058 3,976 301,036	39,403 3,679 358 43,440	5.98 5.48 2.97	6.7 8.7 11.1
390.00 OFFICE FURNITURE AND EQUIPMENT FURNITURE OFFICE EQUIPMENT COMPUTER HARDWARE COMPUTER SOFTWARE - 10 YEARS COMPUTER SOFTWARE - 15 YEARS TOTAL ACCOUNT 390	20-SQ 10-SQ 5-SQ 10-SQ 15-SQ	54,179.15 252,418.72 1,130,426.67 700,462.48 605,757.98 2,743,245.00	15,478 92,172 247,824 193,369 163,954 712,797	38,701 160,247 882,603 507,094 441,804 2,030,449	2,072 38,071 248,791 70,501 35,470 394,905	* * * * *	18.7 4.2 3.5 7.2 12.5
391.00 TRANSPORTATION EQUIPMENT	15-L3	1,432,982.95	612,338	820,645	74,241	5.18	11.1
392.00 STORES EQUIPMENT	20-SQ	9,559.78	6,699	2,860	545	*	5.2
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	895,736.39	73,734	822,003	52,084	*	15.8
394.00 LABORATORY EQUIPMENT	25-SQ	819,075.15	252,292	566,783	30,741	*	18.4
395.00 POWER OPERATED EQUIPMENT	20-L2.5	172,884.12	126,683	46,201	6,676	3.86	6.9
396.00 COMMUNICATION EQUIPMENT GENERAL SCADA TOTAL ACCOUNT 396	15-SQ 10-SQ	1,097,079.97 2,681,011.88 3,778,091.85	228,589 545,608 774,197	868,491 2,135,404 3,003,895	79,855 282,122 361,977	* *	10.9 7.6
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	30,938.06	16,652	14,286	933	*	15.3
TOTAL DEPRECIABLE PLANT		251,922,170.24	49,645,082	202,277,089	7,202,879		
TOTAL WASTEWATER PLANT IN SERVICE		254,999,156.81	49,645,082	202,277,089	7,202,879		



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,304,009.91	518,622	785,388	23,238	1.78	33.8
PUMPING	60-S1	1,430,981.07	232,501	1,198,480	28,463	1.99	42.1
TREATMENT AND DISPOSAL	50-R2	6,755,217.05	2,492,388	4,262,829	157,184	2.33	27.1
GENERAL	50-R3	14,946.39	9,952	4,995	321	2.15	15.6
TOTAL ACCOUNT 354		9,505,154.42	3,253,463	6,251,692	209,206		
360.00 COLLECTION MAINS - FORCE	75-R2.5	11,489,465.37	1,879,370	9,610,095	184,360	1.60	52.1
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	4,362,160.76	1,018,381	3,343,779	68,593	1.57	48.7
363.00 SERVICES	70-R4	1,565,907.35	600,553	965,354	18,878	1.21	51.1
371.30 PUMPING EQUIPMENT - PUMPING	25-L0.5	573,981.95	158,360	415,622	30,430	5.30	13.7
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,860,264.86	946,933	913,331	42,005	2.26	21.7
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,342	195	23	1.50	8.5
382.00 OUTFALL LINES	40-R2.5	1,536.55	1,366	171	29	1.89	5.9
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	7,851	5,179	627	4.81	8.3
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	275	0	0	-	-
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,449	0	0	-	-
394.00 LABORATORY EQUIPMENT	25-SQ	1,362.82	1,363	0	0	-	-
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	11,182.46	1,483	9,699	1,110	9.93	8.7
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION				21,515,117	555,261		
AMORTIZATION OF NET SALVAGE							
					225,139		
TOTAL WASTEWATER PLANT		225,608,848.85	41,769,891	180,761,972	6,872,757		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT (1)	BOOK RESERVE AS OF MARCH 31, 2021 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	=	BOOK RESERVE AS OF MARCH 31, 2022 (8)
354.20	2,337,626		595,069			272	21,143				138		2,911,686
354.30	1,309,160		142,326			1,769	38,366				6,200		1,408,690
354.40	6,300,734		1,030,152			155,278	311,704				78,720		7,095,740
354.50	13,035		625										13,660
354.70	293,822		10,468				1,397						302,894
355.20	32,585		4,709										37,294
355.30	193,216		26,194				177						219,233
355.40	507,705		168,195				2,796						673,104
360.00	6,076,455		426,079				946,042						5,556,492
361.00	6,308,137		737,860			1,569	141,576				1,043		6,904,947
362.00	4,583		448										5,031
363.00	3,756,712		165,427			3,018	19,865				4,296		3,900,996
364.00	102,861		35,924				16,371						122,414
370.30	288,717		13,743										302,460
371.30	5,460,713		663,514			2,359	178,097				7,449		5,941,041
371.50	123,319		7,104				14,116						116,306
380.00	10,257,386		1,822,536			38,825	972,270				95,505		11,050,972
381.40	32,332		3,794										36,126
381.50	1,436		199										1,635
382.00	29,933		1,572										31,505
389.20	351,119		43,187										394,306
389.30	31,238		3,861										35,099
389.40	7,691		369										8,060
390.10	13,433		2,044										15,478
390.20	67,661		24,511										92,172
390.30	225,527		170,289				147,992						247,824
390.40	140,013		53,356										193,369
390.41	133,178		30,777										163,954
391.00	553,522		70,226				11,410						612,338
392.00	6,221		478										6,699
393.00	41,408		32,326										73,734
394.00	220,653		31,639										252,292
395.00	119,214		7,469										126,683
396.00	157,790		70,800										228,589
396.70	297,389		248,219										545,608
397.00	15,414		1,237										16,652
SUBTOTAL	45,811,938		6,646,725			203,090	2,823,322		0		193,350		49,645,082

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT (1)	BOOK RESERVE AS OF MARCH 31, 2021 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	=	BOOK RESERVE AS OF MARCH 31, 2022 (8)
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
354.20	(494,759)		(23,863)										(518,622)
354.30	(203,309)		(29,192)										(232,501)
354.40	(2,329,588)		(162,801)										(2,492,388)
354.70	(9,614)		(338)										(9,952)
360.00	(1,707,009)		(172,361)										(1,879,370)
361.00	(948,587)		(69,795)										(1,018,381)
363.00	(581,629)		(18,924)										(600,553)
371.30	(126,681)		(31,679)										(158,360)
380.00	(910,588)		(36,346)										(946,933)
381.40	(1,317)		(25)										(1,342)
382.00	(1,331)		(35)										(1,366)
389.20	(7,156)		(696)										(7,851)
390.10	(275)												(275)
393.00	(4,449)												(4,449)
394.00	(1,363)												(1,363)
396.70	(268)		(1,216)										(1,483)
SUBTOTAL	(7,327,921)		(547,270)		0		0		0		0		(7,875,191)
TOTAL	38,484,017		6,099,456		203,090		2,823,322		0		193,350		41,769,891



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

ACCOUNT (1)	ORIGINAL COST AS OF MARCH 31, 2021 (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
UTILITY PLANT IN SERVICE				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	23,407,945.00	25,169,104.87	2.45	595,069
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	7,044,204.16	7,259,902.19	1.99	142,326
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	38,135,366.89	39,611,957.52	2.65	1,030,152
354.50 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	37,826.41	37,932.84	1.65	625
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	569,500.31	568,373.21	1.84	10,468
355.20 POWER GENERATING EQUIPMENT - COLLECTION	92,159.43	92,159.43	5.11	4,709
355.30 POWER GENERATING EQUIPMENT - PUMPING	516,471.83	535,487.75	4.98	26,194
355.40 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	3,345,713.39	3,547,515.67	4.88	168,195
360.00 COLLECTION MAINS - FORCE	26,033,274.92	27,900,822.14	1.58	426,079
361.00 COLLECTION MAINS - GRAVITY	43,837,180.74	45,600,354.34	1.65	737,860
362.00 SPECIAL COLLECTING STRUCTURES	11,400.44	11,400.44	3.93	448
363.00 SERVICES	11,710,102.05	12,264,880.90	1.38	165,427
364.00 METERS	735,404.64	758,318.58	4.81	35,924
370.30 RECEIVING WELLS	531,655.12	529,604.52	2.59	13,743
371.30 PUMPING EQUIPMENT - PUMPING	13,961,906.95	15,075,896.20	4.57	663,514
371.50 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	203,165.41	207,443.11	3.46	7,104
380.00 TREATMENT AND DISPOSAL EQUIPMENT	48,179,868.26	61,943,148.14	3.31	1,822,536
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	122,375.79	122,380.86	3.10	3,794
381.50 PLANT SEWERS - RECLAIMED WATER TREATMENT	6,264.17	6,264.44	3.18	199
382.00 OUTFALL LINES	58,208.17	58,208.17	2.70	1,572
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	661,407.77	659,308.34	6.54	43,187
389.30 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING	67,370.96	67,157.11	5.74	3,861
389.40 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL	12,074.50	12,036.17	3.06	369
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	27,598.84	54,179.15	5.00 *	2,044
390.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT	237,810.91	252,418.72	10.00 *	24,511
390.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	572,464.09	1,130,426.67	20.00 *	170,289
390.40 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS	366,649.80	700,462.48	10.00 *	53,356
390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS	317,077.71	605,757.98	6.67 *	30,777
391.00 TRANSPORTATION EQUIPMENT	1,387,342.13	1,432,982.95	4.98	70,226
392.00 STORES EQUIPMENT	9,559.78	9,559.78	5.00 *	478
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	397,306.39	895,736.39	5.00 *	32,326
394.00 LABORATORY EQUIPMENT	762,877.90	819,075.15	4.00 *	31,639
395.00 POWER OPERATED EQUIPMENT	172,884.12	172,884.12	4.32	7,469
396.00 COMMUNICATION EQUIPMENT - GENERAL	1,025,843.80	1,097,079.97	6.67 *	70,800
396.70 COMMUNICATION EQUIPMENT - SCADA	2,283,359.55	2,681,011.88	10.00 *	248,219
397.00 MISCELLANEOUS EQUIPMENT	30,928.11	30,938.06	4.00 *	1,237
TOTAL UTILITY PLANT IN SERVICE	226,872,550.44	251,922,170.24		6,646,725
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	1,304,009.91	1,304,009.91	1.83	23,863
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	1,430,981.07	1,430,981.07	2.04	29,192
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	6,755,217.05	6,755,217.05	2.41	162,801
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	14,946.39	14,946.39	2.26	338
360.20 COLLECTION MAINS - FORCE	9,921,889.01	11,489,465.37	1.61	172,361
361.20 COLLECTION MAINS - GRAVITY	4,362,160.76	4,362,160.76	1.60	69,795
363.20 SERVICES	1,536,417.02	1,565,907.35	1.22	18,924
371.30 PUMPING EQUIPMENT - PUMPING	547,392.75	573,981.95	5.65	31,679
380.40 TREATMENT AND DISPOSAL EQUIPMENT	1,617,779.51	1,860,264.86	2.09	36,346
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,536.55	1.63	25
382.40 OUTFALL LINES	1,536.55	1,536.55	2.28	35
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	13,030.75	5.34	696
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	274.98	274.98	0.00	-
393.70 TOOLS, SHOP AND GARAGE EQUIPMENT	4,449.14	4,449.14	0.00	-
394.70 LABORATORY EQUIPMENT	1,362.82	1,362.82	0.00	-
396.70 COMMUNICATION EQUIPMENT - SCADA	11,182.46	11,182.46	10.87	1,216
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	27,524,166.72	29,390,307.96		547,270
TOTAL PLANT IN SERVICE	199,348,383.72	222,531,862.28		6,099,456

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

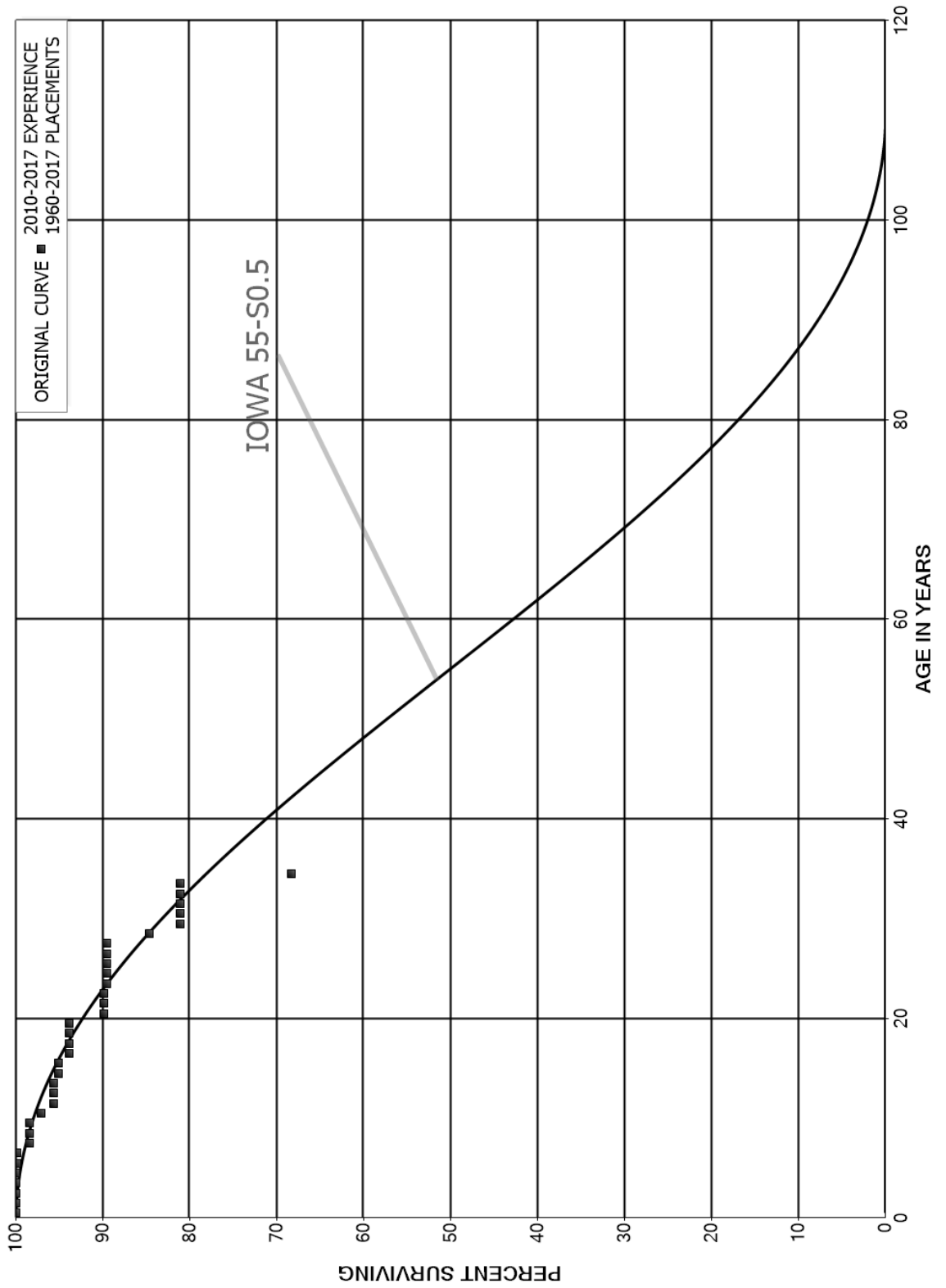
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
	-	-	-	-	-	-	-	-	-	-	=	
354.20				1,334.46						103.44	(1,437.91)	(288)
354.30				7,680.48						4,649.78	(12,330.25)	(2,466)
354.40				13,123.72				739,453.08		59,039.67	(820,670.43)	(164,134)
361.00		94.70		8,452.67		9,053.97				782.10	(8,430.10)	(1,686)
363.00						2,155.91		3,085.65		5,203.68	(18,992.61)	(3,799)
371.30						10,399.76				5,586.52	(15,986.28)	(3,197)
380.00		23,840.11		10,140.36				142,233.63		71,628.50	(247,842.60)	(49,569)
TOTAL	-	23,934.81	-	40,731.69	-	29,257.64	-	884,772.36	-	146,993.69	(1,125,690.19)	(225,139)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,257,381		0.0000	1.0000	100.00
0.5	2,098,467		0.0000	1.0000	100.00
1.5	1,878,564		0.0000	1.0000	100.00
2.5	1,878,564		0.0000	1.0000	100.00
3.5	3,297,881		0.0000	1.0000	100.00
4.5	3,313,109	5,669	0.0017	0.9983	100.00
5.5	3,307,440		0.0000	1.0000	99.83
6.5	3,293,581	45,724	0.0139	0.9861	99.83
7.5	2,386,087		0.0000	1.0000	98.44
8.5	2,456,269		0.0000	1.0000	98.44
9.5	2,617,044	36,966	0.0141	0.9859	98.44
10.5	1,202,343	18,469	0.0154	0.9846	97.05
11.5	1,247,585		0.0000	1.0000	95.56
12.5	1,267,560		0.0000	1.0000	95.56
13.5	1,267,560	6,016	0.0047	0.9953	95.56
14.5	1,306,451	536	0.0004	0.9996	95.11
15.5	1,293,169	16,982	0.0131	0.9869	95.07
16.5	301,494		0.0000	1.0000	93.82
17.5	171,166		0.0000	1.0000	93.82
18.5	170,707		0.0000	1.0000	93.82
19.5	106,996	4,502	0.0421	0.9579	93.82
20.5	75,352		0.0000	1.0000	89.87
21.5	175,864		0.0000	1.0000	89.87
22.5	130,958	517	0.0039	0.9961	89.87
23.5	130,441		0.0000	1.0000	89.52
24.5	130,441		0.0000	1.0000	89.52
25.5	99,995		0.0000	1.0000	89.52
26.5	112,249		0.0000	1.0000	89.52
27.5	112,249	6,192	0.0552	0.9448	89.52
28.5	106,058	4,413	0.0416	0.9584	84.58
29.5	12,254		0.0000	1.0000	81.06
30.5	12,254		0.0000	1.0000	81.06
31.5	12,254		0.0000	1.0000	81.06
32.5	12,254		0.0000	1.0000	81.06
33.5	12,254	1,937	0.1581	0.8419	81.06
34.5					68.25
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

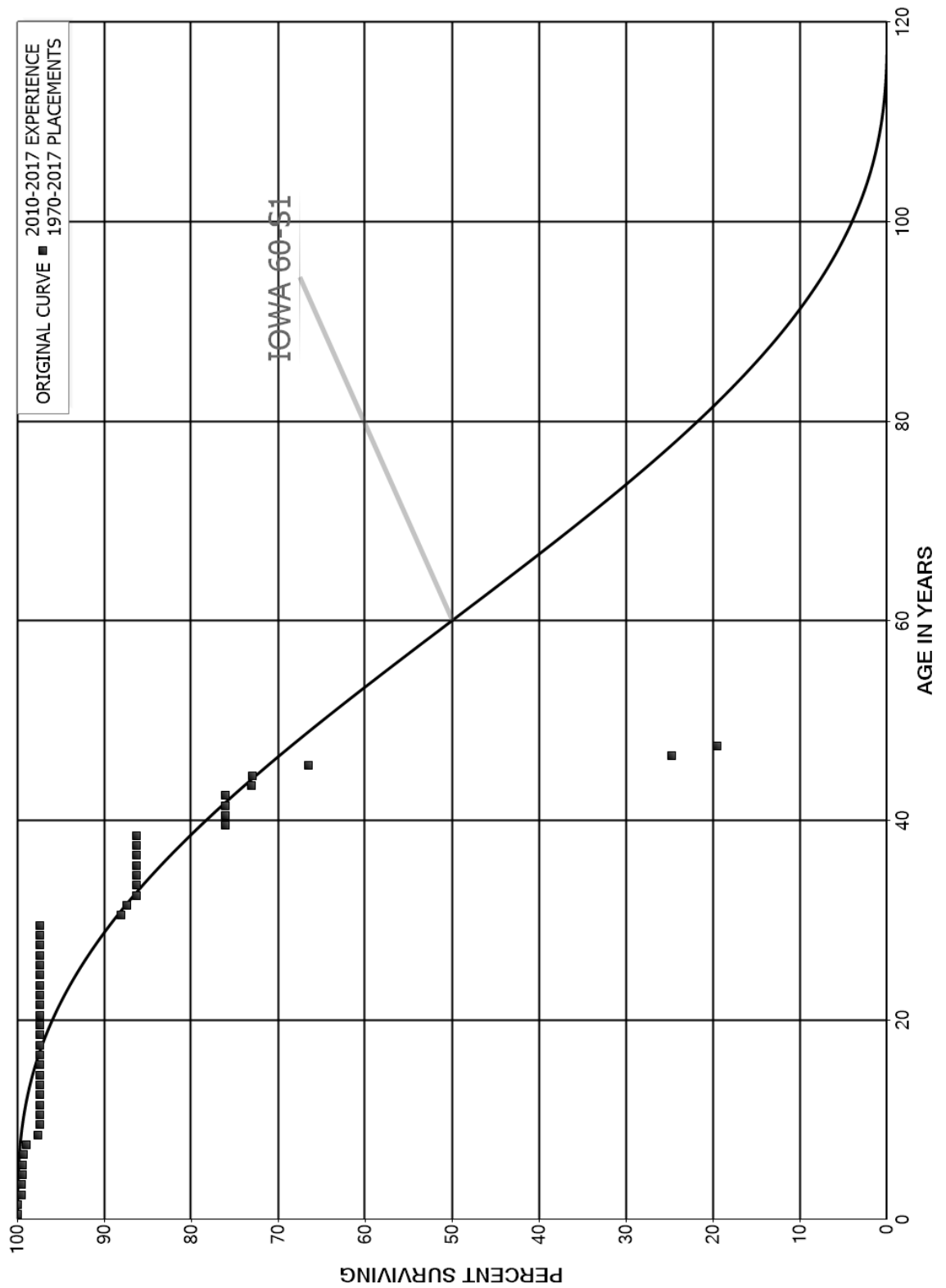
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	9,083		0.0000		
50.5	9,083		0.0000		
51.5	9,083		0.0000		
52.5	9,083		0.0000		
53.5	9,083	880	0.0969		
54.5	8,203	2,151	0.2623		
55.5	6,051		0.0000		
56.5	6,051	1,192	0.1970		
57.5					

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,946,035		0.0000	1.0000	100.00
0.5	1,798,169	812	0.0005	0.9995	100.00
1.5	1,881,083	8,566	0.0046	0.9954	99.95
2.5	2,256,892		0.0000	1.0000	99.50
3.5	2,685,113	2,709	0.0010	0.9990	99.50
4.5	1,816,131		0.0000	1.0000	99.40
5.5	2,118,481	1,768	0.0008	0.9992	99.40
6.5	2,161,928	6,716	0.0031	0.9969	99.32
7.5	2,144,545	29,171	0.0136	0.9864	99.01
8.5	1,532,146	4,094	0.0027	0.9973	97.66
9.5	1,391,007		0.0000	1.0000	97.40
10.5	881,845		0.0000	1.0000	97.40
11.5	557,791		0.0000	1.0000	97.40
12.5	528,989		0.0000	1.0000	97.40
13.5	214,927		0.0000	1.0000	97.40
14.5	38,152		0.0000	1.0000	97.40
15.5	38,152		0.0000	1.0000	97.40
16.5	38,152		0.0000	1.0000	97.40
17.5	38,152		0.0000	1.0000	97.40
18.5	38,152		0.0000	1.0000	97.40
19.5	42,388		0.0000	1.0000	97.40
20.5	42,388		0.0000	1.0000	97.40
21.5	42,388		0.0000	1.0000	97.40
22.5	11,201		0.0000	1.0000	97.40
23.5	11,201		0.0000	1.0000	97.40
24.5	29,801		0.0000	1.0000	97.40
25.5	34,264		0.0000	1.0000	97.40
26.5	102,646		0.0000	1.0000	97.40
27.5	107,815		0.0000	1.0000	97.40
28.5	118,814		0.0000	1.0000	97.40
29.5	118,814	11,431	0.0962	0.9038	97.40
30.5	107,383	811	0.0075	0.9925	88.03
31.5	192,940	2,409	0.0125	0.9875	87.37
32.5	211,931		0.0000	1.0000	86.27
33.5	207,468		0.0000	1.0000	86.27
34.5	161,528		0.0000	1.0000	86.27
35.5	145,158		0.0000	1.0000	86.27
36.5	53,415		0.0000	1.0000	86.27
37.5	16,911		0.0000	1.0000	86.27
38.5	16,911	2,002	0.1184	0.8816	86.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

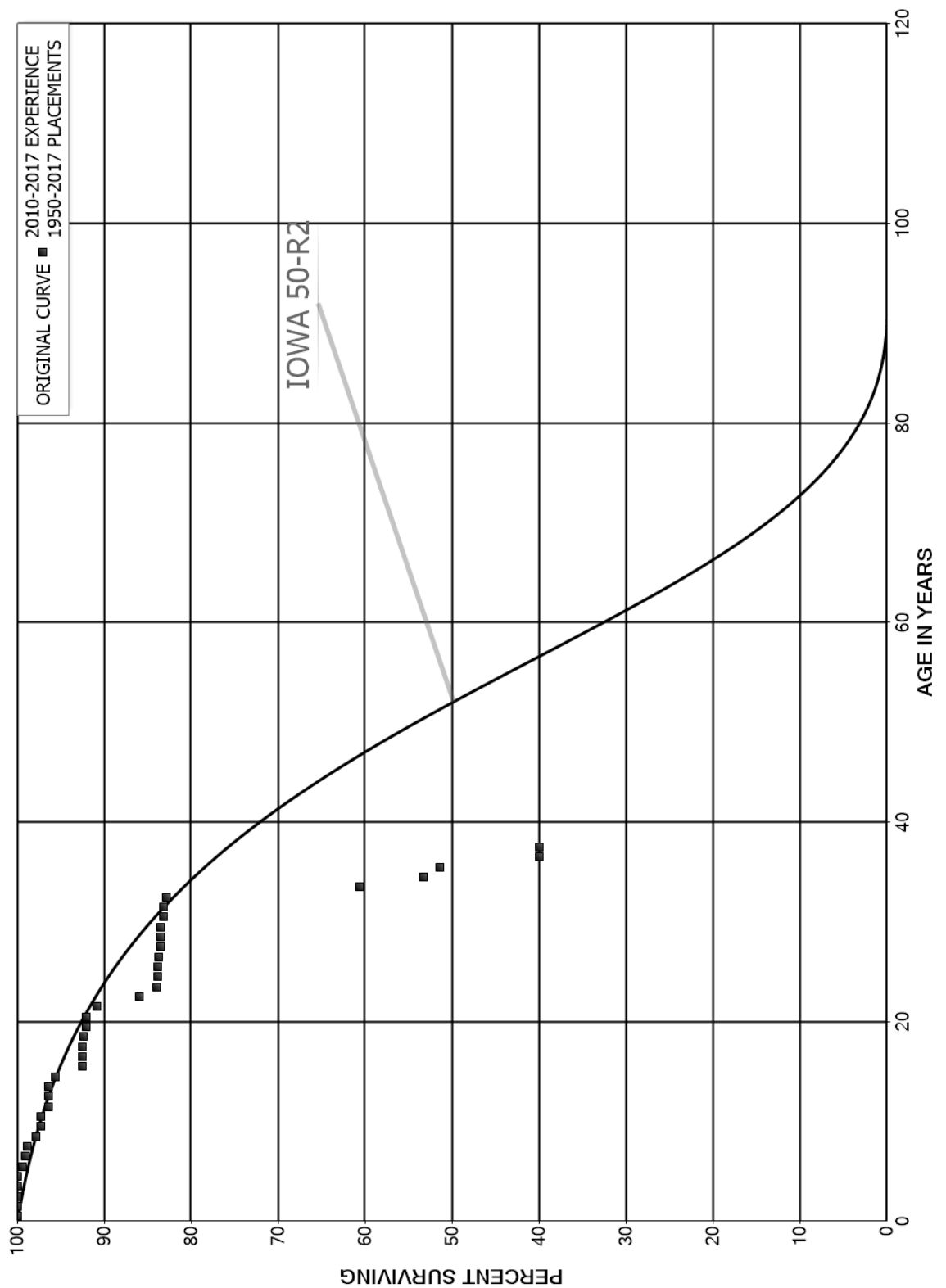
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,816		0.0000	1.0000	76.06
40.5	124,012		0.0000	1.0000	76.06
41.5	124,012		0.0000	1.0000	76.06
42.5	118,224	4,624	0.0391	0.9609	76.06
43.5	113,599	225	0.0020	0.9980	73.08
44.5	45,342	4,015	0.0886	0.9114	72.94
45.5	3,892	2,443	0.6275	0.3725	66.48
46.5	1,450	305	0.2104	0.7896	24.76
47.5					19.55

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,578,187		0.0000	1.0000	100.00
0.5	6,199,355		0.0000	1.0000	100.00
1.5	5,855,261		0.0000	1.0000	100.00
2.5	5,541,007	1,050	0.0002	0.9998	100.00
3.5	6,139,511	3,928	0.0006	0.9994	99.98
4.5	6,246,905	33,379	0.0053	0.9947	99.92
5.5	6,086,693	18,604	0.0031	0.9969	99.38
6.5	5,379,490	11,225	0.0021	0.9979	99.08
7.5	9,357,452	98,278	0.0105	0.9895	98.87
8.5	6,808,266	36,315	0.0053	0.9947	97.83
9.5	6,770,210	2,864	0.0004	0.9996	97.31
10.5	6,231,635	58,111	0.0093	0.9907	97.27
11.5	5,478,941	371	0.0001	0.9999	96.36
12.5	4,984,366		0.0000	1.0000	96.36
13.5	4,948,804	37,221	0.0075	0.9925	96.36
14.5	4,139,342	133,937	0.0324	0.9676	95.63
15.5	849,694		0.0000	1.0000	92.54
16.5	538,370		0.0000	1.0000	92.54
17.5	515,020	634	0.0012	0.9988	92.54
18.5	462,361	1,597	0.0035	0.9965	92.42
19.5	1,109,863		0.0000	1.0000	92.11
20.5	1,201,958	16,374	0.0136	0.9864	92.11
21.5	1,420,538	77,073	0.0543	0.9457	90.85
22.5	2,280,284	52,790	0.0232	0.9768	85.92
23.5	1,896,916	1,098	0.0006	0.9994	83.93
24.5	2,110,119	856	0.0004	0.9996	83.88
25.5	1,958,767	2,783	0.0014	0.9986	83.85
26.5	2,097,701	4,448	0.0021	0.9979	83.73
27.5	2,106,672		0.0000	1.0000	83.55
28.5	2,051,424		0.0000	1.0000	83.55
29.5	2,564,769	10,032	0.0039	0.9961	83.55
30.5	2,419,157	1,834	0.0008	0.9992	83.23
31.5	298,968	1,105	0.0037	0.9963	83.16
32.5	259,357	69,751	0.2689	0.7311	82.86
33.5	189,606	22,856	0.1205	0.8795	60.57
34.5	111,622	3,894	0.0349	0.9651	53.27
35.5	107,728	24,054	0.2233	0.7767	51.41
36.5	46,827		0.0000	1.0000	39.93
37.5					39.93
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

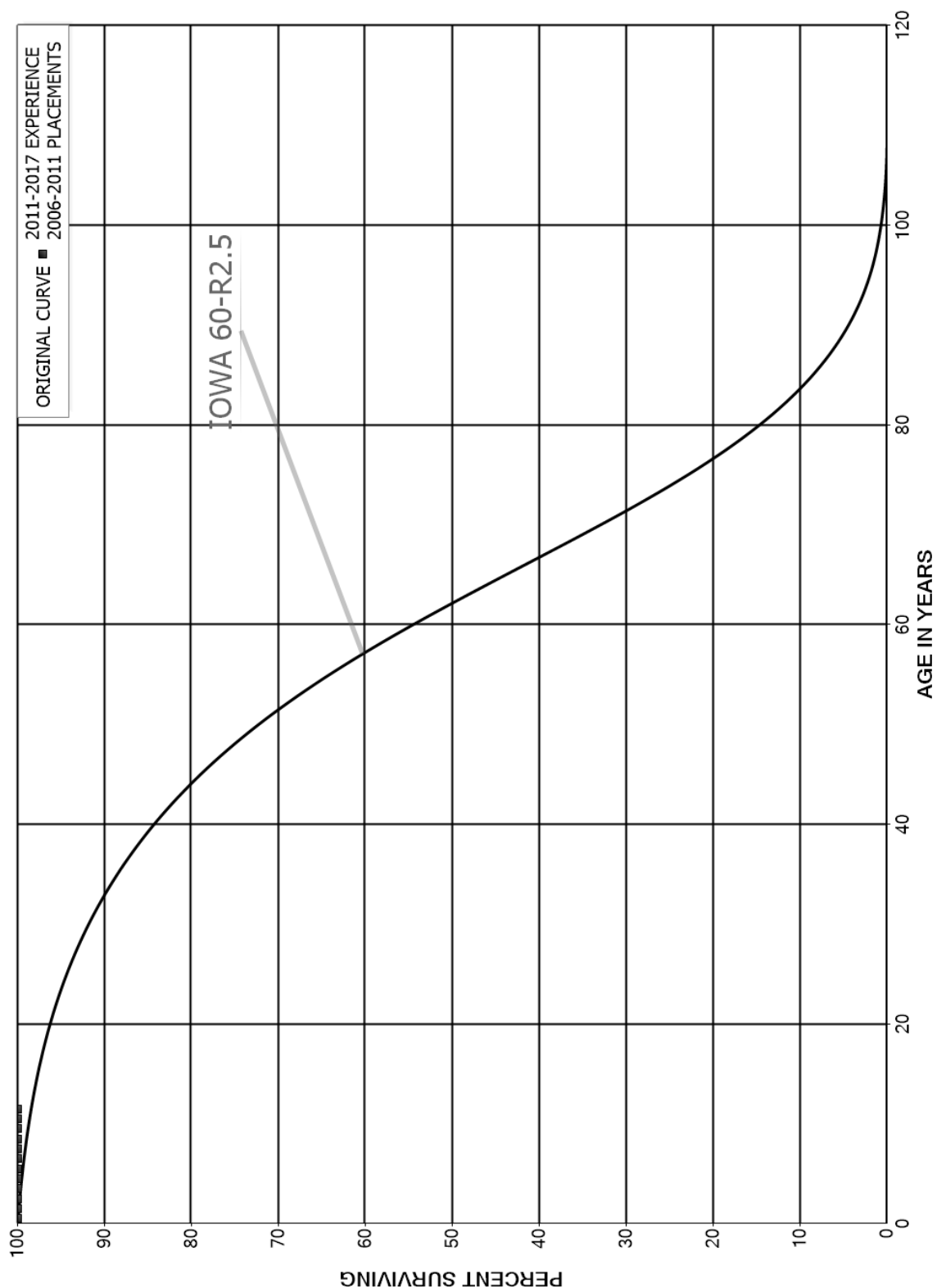
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,820		0.0000		
40.5	462,945		0.0000		
41.5	462,945	1,160	0.0025		
42.5	461,785	6,332	0.0137		
43.5	455,453	9,139	0.0201		
44.5	419,494	461	0.0011		
45.5	15,914		0.0000		
46.5	15,914	12,150	0.7635		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	420,422		0.0000		
60.5	420,422	3,111	0.0074		
61.5	417,311		0.0000		
62.5	417,311		0.0000		
63.5	417,311		0.0000		
64.5	417,311		0.0000		
65.5	417,311		0.0000		
66.5	417,311	44,392	0.1064		
67.5					

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

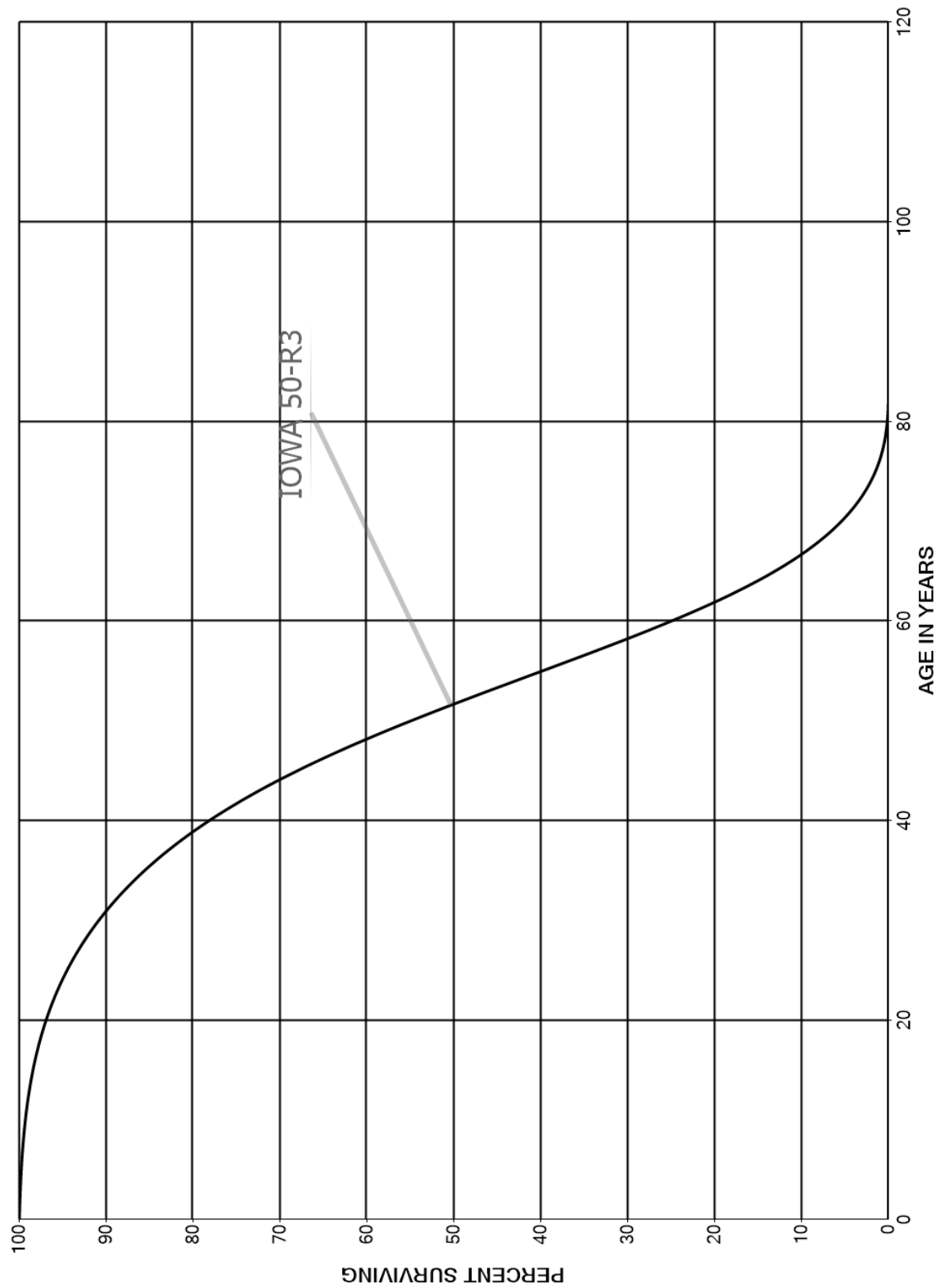
ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011

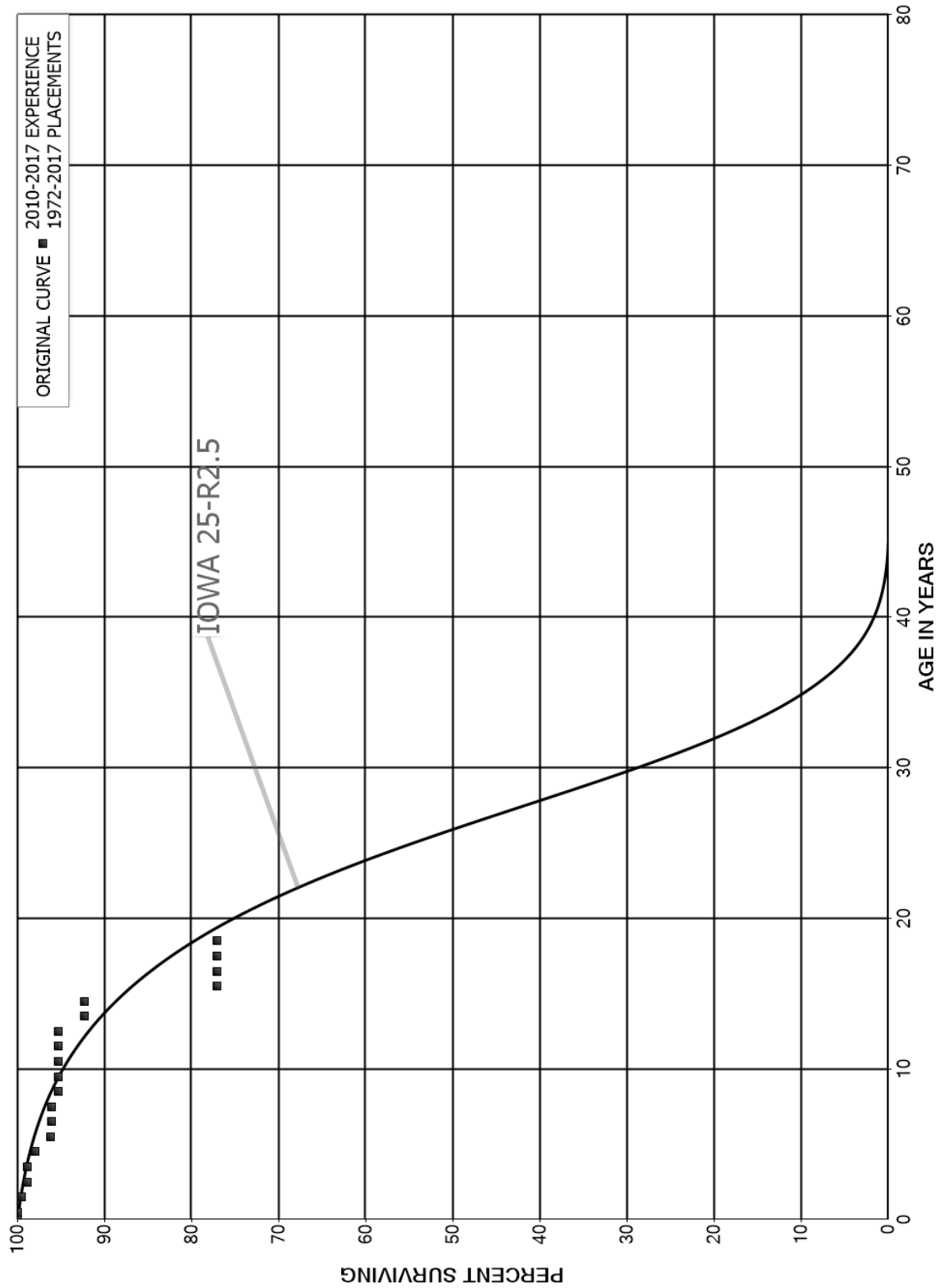
EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	627		0.0000	1.0000	100.00
0.5	627		0.0000	1.0000	100.00
1.5	627		0.0000	1.0000	100.00
2.5	2,887		0.0000	1.0000	100.00
3.5	7,931		0.0000	1.0000	100.00
4.5	36,713		0.0000	1.0000	100.00
5.5	36,713		0.0000	1.0000	100.00
6.5	36,086		0.0000	1.0000	100.00
7.5	36,086		0.0000	1.0000	100.00
8.5	36,086		0.0000	1.0000	100.00
9.5	33,826		0.0000	1.0000	100.00
10.5	28,782		0.0000	1.0000	100.00
11.5					100.00

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
 SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,273		0.0000	1.0000	100.00
0.5	416,698	1,869	0.0045	0.9955	100.00
1.5	543,479	3,867	0.0071	0.9929	99.55
2.5	494,299	0	0.0000	1.0000	98.84
3.5	534,998	4,826	0.0090	0.9910	98.84
4.5	557,098	10,166	0.0182	0.9818	97.95
5.5	543,510	543	0.0010	0.9990	96.16
6.5	476,710		0.0000	1.0000	96.07
7.5	407,872	3,410	0.0084	0.9916	96.07
8.5	398,951		0.0000	1.0000	95.26
9.5	148,398		0.0000	1.0000	95.26
10.5	141,345		0.0000	1.0000	95.26
11.5	101,287		0.0000	1.0000	95.26
12.5	101,287	3,214	0.0317	0.9683	95.26
13.5	98,074		0.0000	1.0000	92.24
14.5	98,007	16,131	0.1646	0.8354	92.24
15.5	128,165		0.0000	1.0000	77.06
16.5	128,165		0.0000	1.0000	77.06
17.5	120,000		0.0000	1.0000	77.06
18.5					77.06
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

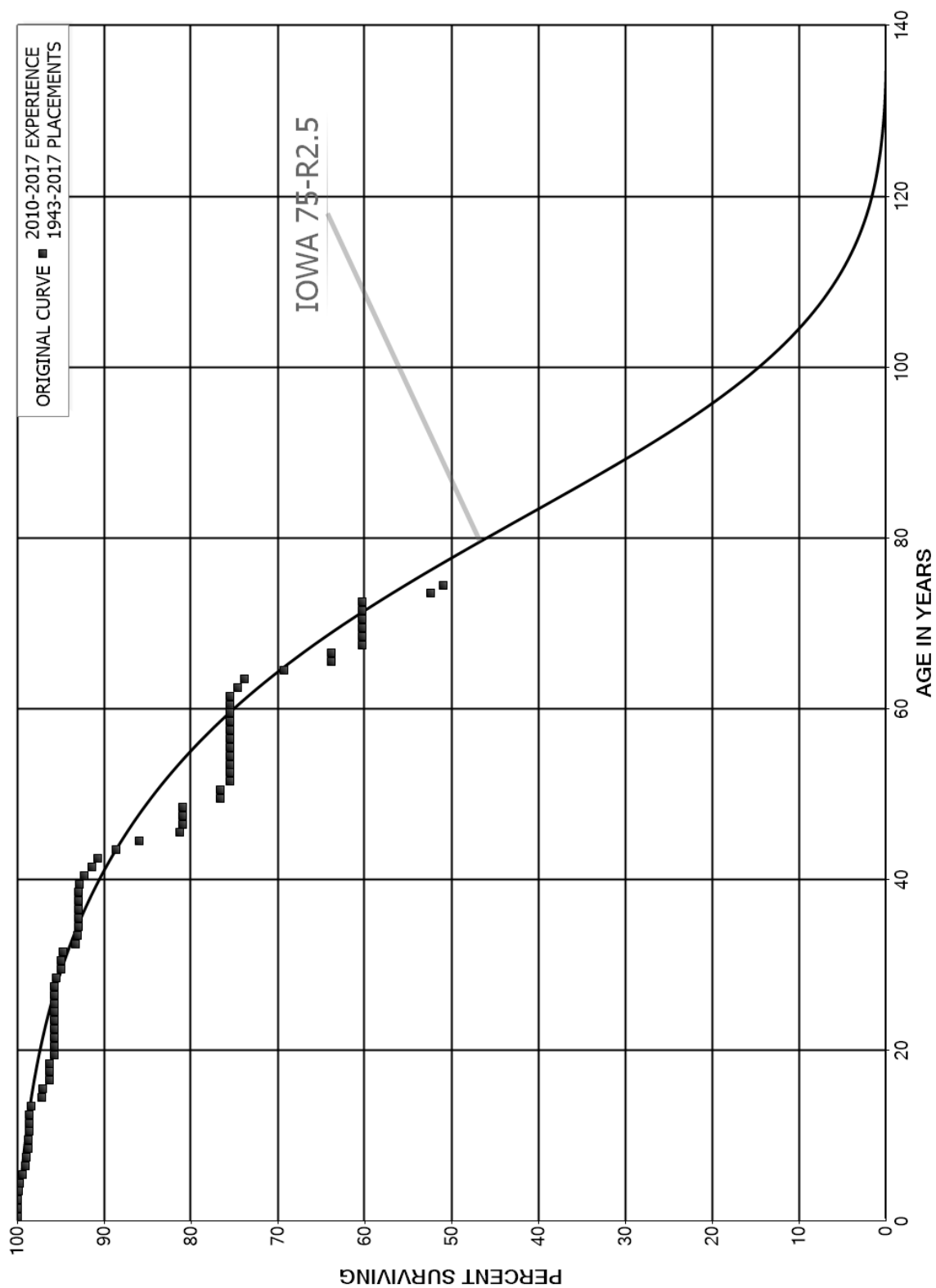
AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2017			EXPERIENCE BAND 2010-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	13,608		0.0000		
44.5	13,608		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,996,160		0.0000	1.0000	100.00
0.5	9,817,637	0	0.0000	1.0000	100.00
1.5	10,379,970	501	0.0000	1.0000	100.00
2.5	7,903,524	17,007	0.0022	0.9978	100.00
3.5	7,120,182	602	0.0001	0.9999	99.78
4.5	6,525,126	21,411	0.0033	0.9967	99.77
5.5	6,757,519	28,312	0.0042	0.9958	99.44
6.5	6,907,416	5,271	0.0008	0.9992	99.03
7.5	11,563,424	26,078	0.0023	0.9977	98.95
8.5	12,073,642	2,036	0.0002	0.9998	98.73
9.5	10,959,708	4,776	0.0004	0.9996	98.71
10.5	12,883,334		0.0000	1.0000	98.67
11.5	13,512,472	10,916	0.0008	0.9992	98.67
12.5	7,852,014	14,897	0.0019	0.9981	98.59
13.5	4,355,890	54,378	0.0125	0.9875	98.40
14.5	5,101,734	6,826	0.0013	0.9987	97.17
15.5	5,089,997	38,849	0.0076	0.9924	97.04
16.5	5,157,762		0.0000	1.0000	96.30
17.5	4,017,926		0.0000	1.0000	96.30
18.5	4,044,470	22,047	0.0055	0.9945	96.30
19.5	2,723,063		0.0000	1.0000	95.78
20.5	2,615,272		0.0000	1.0000	95.78
21.5	2,734,655		0.0000	1.0000	95.78
22.5	1,012,152		0.0000	1.0000	95.78
23.5	1,159,517		0.0000	1.0000	95.78
24.5	1,452,252		0.0000	1.0000	95.78
25.5	1,592,077		0.0000	1.0000	95.78
26.5	2,190,183		0.0000	1.0000	95.78
27.5	1,918,013	4,463	0.0023	0.9977	95.78
28.5	2,149,972	13,121	0.0061	0.9939	95.56
29.5	2,315,956		0.0000	1.0000	94.97
30.5	3,189,169	7,385	0.0023	0.9977	94.97
31.5	4,575,534	68,924	0.0151	0.9849	94.75
32.5	4,731,241	14,002	0.0030	0.9970	93.33
33.5	4,685,663	6,089	0.0013	0.9987	93.05
34.5	4,093,664		0.0000	1.0000	92.93
35.5	3,303,952		0.0000	1.0000	92.93
36.5	1,898,586		0.0000	1.0000	92.93
37.5	787,007		0.0000	1.0000	92.93
38.5	748,261	675	0.0009	0.9991	92.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

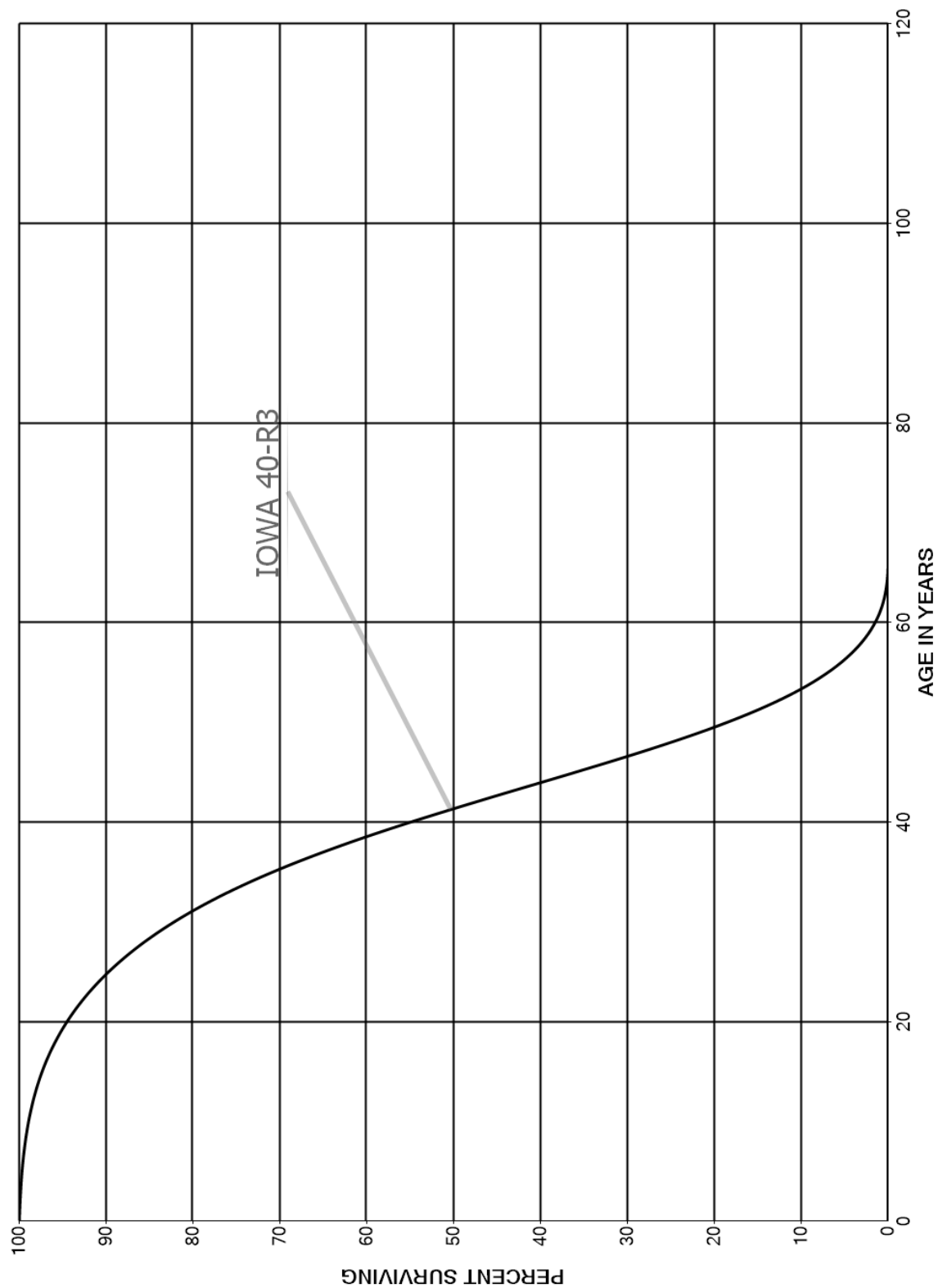
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017

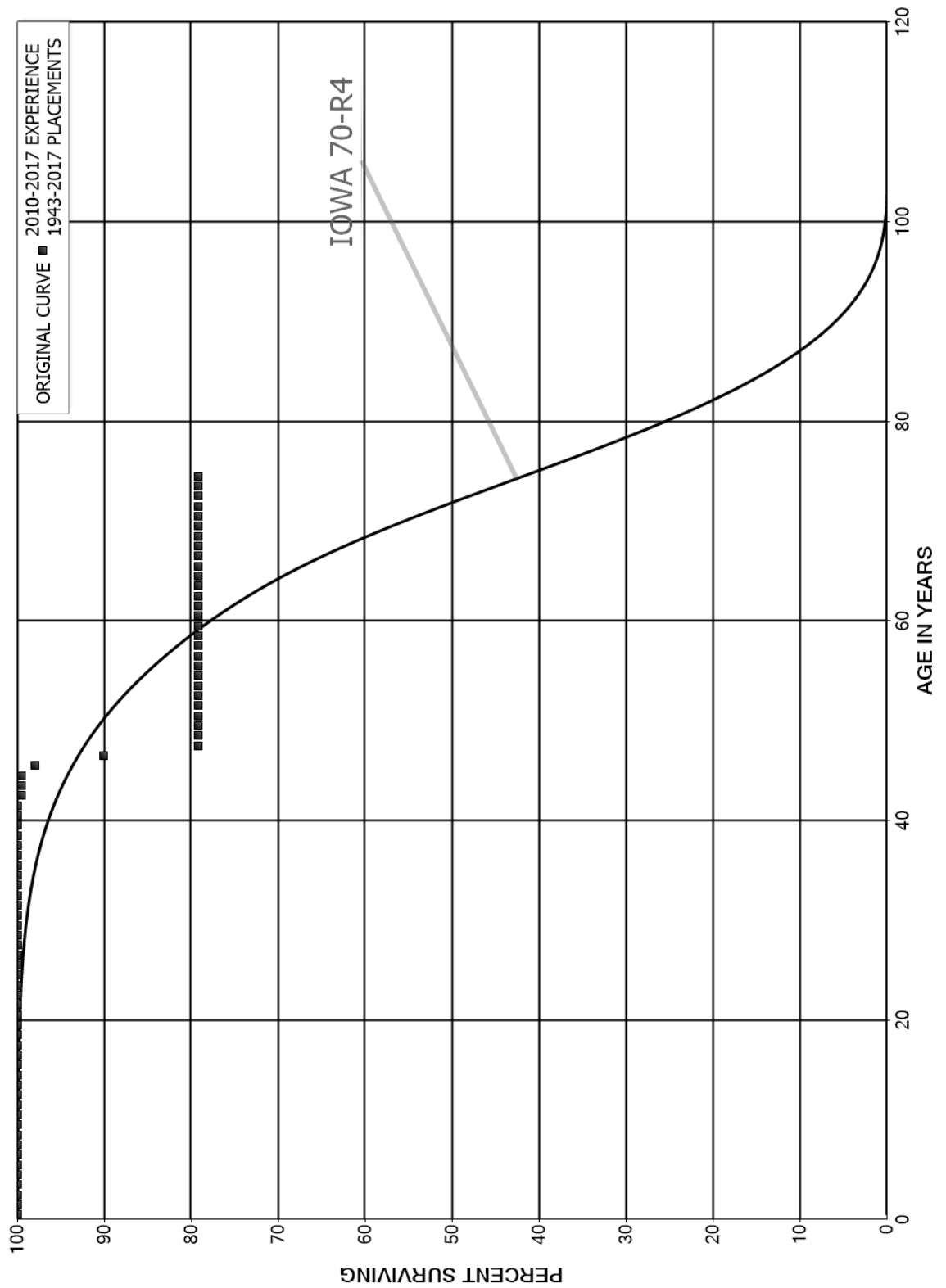
EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,327,693	8,451	0.0064	0.9936	92.84
40.5	2,188,537	20,857	0.0095	0.9905	92.25
41.5	2,301,907	15,115	0.0066	0.9934	91.37
42.5	2,191,376	52,787	0.0241	0.9759	90.77
43.5	2,133,054	62,534	0.0293	0.9707	88.59
44.5	1,453,359	79,155	0.0545	0.9455	85.99
45.5	449,770	1,695	0.0038	0.9962	81.31
46.5	173,512		0.0000	1.0000	81.00
47.5	108,439		0.0000	1.0000	81.00
48.5	108,439	5,909	0.0545	0.9455	81.00
49.5	122,967		0.0000	1.0000	76.59
50.5	133,941	1,870	0.0140	0.9860	76.59
51.5	207,546		0.0000	1.0000	75.52
52.5	50,943		0.0000	1.0000	75.52
53.5	50,943		0.0000	1.0000	75.52
54.5	63,623		0.0000	1.0000	75.52
55.5	44,091		0.0000	1.0000	75.52
56.5	59,997		0.0000	1.0000	75.52
57.5	23,654		0.0000	1.0000	75.52
58.5	12,681		0.0000	1.0000	75.52
59.5	600,366		0.0000	1.0000	75.52
60.5	600,366	12	0.0000	1.0000	75.52
61.5	642,094	8,105	0.0126	0.9874	75.52
62.5	579,569	5,613	0.0097	0.9903	74.56
63.5	573,956	35,569	0.0620	0.9380	73.84
64.5	538,387	41,982	0.0780	0.9220	69.26
65.5	496,404	493	0.0010	0.9990	63.86
66.5	536,053	29,911	0.0558	0.9442	63.80
67.5	40,141		0.0000	1.0000	60.24
68.5	40,141		0.0000	1.0000	60.24
69.5	40,141		0.0000	1.0000	60.24
70.5	40,141		0.0000	1.0000	60.24
71.5	58,091		0.0000	1.0000	60.24
72.5	40,141	5,234	0.1304	0.8696	60.24
73.5	34,907	932	0.0267	0.9733	52.39
74.5					50.99

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
 SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 363 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,511,339		0.0000	1.0000	100.00
0.5	1,322,032		0.0000	1.0000	100.00
1.5	1,258,144		0.0000	1.0000	100.00
2.5	1,064,617		0.0000	1.0000	100.00
3.5	1,016,113		0.0000	1.0000	100.00
4.5	989,078		0.0000	1.0000	100.00
5.5	1,100,135		0.0000	1.0000	100.00
6.5	1,102,716		0.0000	1.0000	100.00
7.5	3,362,564		0.0000	1.0000	100.00
8.5	3,625,685	775	0.0002	0.9998	100.00
9.5	3,552,572		0.0000	1.0000	99.98
10.5	3,859,193		0.0000	1.0000	99.98
11.5	3,844,684		0.0000	1.0000	99.98
12.5	1,370,315		0.0000	1.0000	99.98
13.5	1,056,916		0.0000	1.0000	99.98
14.5	1,066,882		0.0000	1.0000	99.98
15.5	1,067,717		0.0000	1.0000	99.98
16.5	779,784		0.0000	1.0000	99.98
17.5	681,287		0.0000	1.0000	99.98
18.5	406,255		0.0000	1.0000	99.98
19.5	254,947		0.0000	1.0000	99.98
20.5	127,825		0.0000	1.0000	99.98
21.5	133,448		0.0000	1.0000	99.98
22.5	79,549		0.0000	1.0000	99.98
23.5	146,334		0.0000	1.0000	99.98
24.5	169,875		0.0000	1.0000	99.98
25.5	296,931		0.0000	1.0000	99.98
26.5	284,248		0.0000	1.0000	99.98
27.5	472,422		0.0000	1.0000	99.98
28.5	1,065,631		0.0000	1.0000	99.98
29.5	1,374,998		0.0000	1.0000	99.98
30.5	1,375,420		0.0000	1.0000	99.98
31.5	1,410,267		0.0000	1.0000	99.98
32.5	1,364,838		0.0000	1.0000	99.98
33.5	950,870		0.0000	1.0000	99.98
34.5	871,429		0.0000	1.0000	99.98
35.5	836,245		0.0000	1.0000	99.98
36.5	805,933		0.0000	1.0000	99.98
37.5	694,345		0.0000	1.0000	99.98
38.5	681,103		0.0000	1.0000	99.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

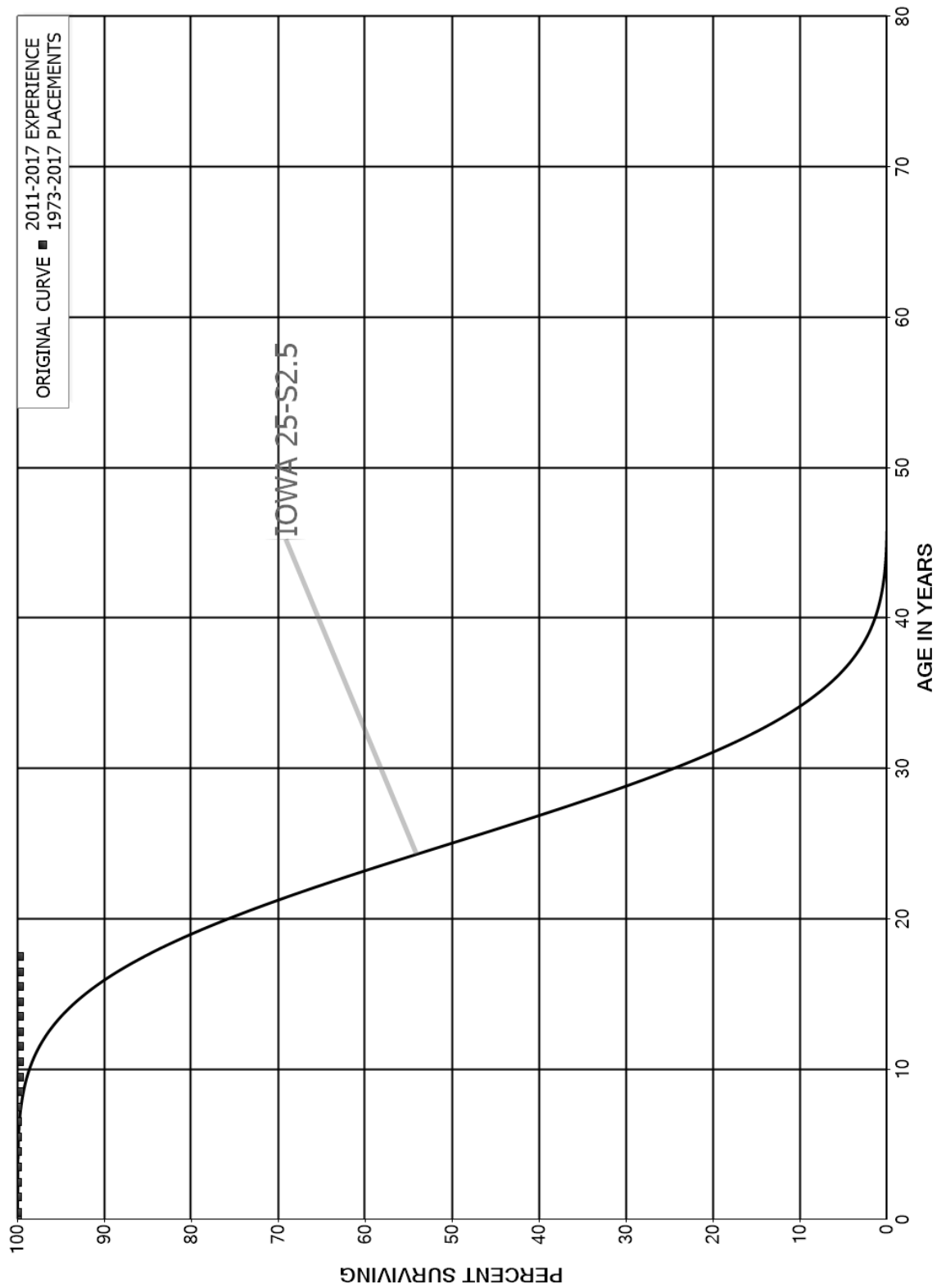
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,590		0.0000	1.0000	99.98
40.5	521,955		0.0000	1.0000	99.98
41.5	376,113	1,782	0.0047	0.9953	99.98
42.5	188,525		0.0000	1.0000	99.50
43.5	66,015		0.0000	1.0000	99.50
44.5	61,544	960	0.0156	0.9844	99.50
45.5	11,861	957	0.0807	0.9193	97.95
46.5	10,074	1,217	0.1208	0.8792	90.05
47.5	3,076		0.0000	1.0000	79.17
48.5	3,076		0.0000	1.0000	79.17
49.5	5,373		0.0000	1.0000	79.17
50.5	9,689		0.0000	1.0000	79.17
51.5	14,235		0.0000	1.0000	79.17
52.5	8,302		0.0000	1.0000	79.17
53.5	8,302		0.0000	1.0000	79.17
54.5	12,475		0.0000	1.0000	79.17
55.5	10,786		0.0000	1.0000	79.17
56.5	15,947		0.0000	1.0000	79.17
57.5	8,490		0.0000	1.0000	79.17
58.5	4,173		0.0000	1.0000	79.17
59.5	6,337		0.0000	1.0000	79.17
60.5	6,337		0.0000	1.0000	79.17
61.5	13,817		0.0000	1.0000	79.17
62.5	2,164		0.0000	1.0000	79.17
63.5	2,164		0.0000	1.0000	79.17
64.5	2,164		0.0000	1.0000	79.17
65.5	2,164		0.0000	1.0000	79.17
66.5	18,061		0.0000	1.0000	79.17
67.5	15,897		0.0000	1.0000	79.17
68.5	15,897		0.0000	1.0000	79.17
69.5	15,897		0.0000	1.0000	79.17
70.5	15,897		0.0000	1.0000	79.17
71.5	21,412		0.0000	1.0000	79.17
72.5	15,897		0.0000	1.0000	79.17
73.5	15,897		0.0000	1.0000	79.17
74.5					79.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 364 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017

EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,826		0.0000	1.0000	100.00
0.5	20,552		0.0000	1.0000	100.00
1.5	50,096		0.0000	1.0000	100.00
2.5	51,189		0.0000	1.0000	100.00
3.5	56,956		0.0000	1.0000	100.00
4.5	57,573		0.0000	1.0000	100.00
5.5	57,899		0.0000	1.0000	100.00
6.5	60,884		0.0000	1.0000	100.00
7.5	114,648	326	0.0028	0.9972	100.00
8.5	97,053		0.0000	1.0000	99.72
9.5	75,128		0.0000	1.0000	99.72
10.5	68,787		0.0000	1.0000	99.72
11.5	68,787		0.0000	1.0000	99.72
12.5	68,787		0.0000	1.0000	99.72
13.5	65,802		0.0000	1.0000	99.72
14.5	3,828		0.0000	1.0000	99.72
15.5	3,828		0.0000	1.0000	99.72
16.5	3,828		0.0000	1.0000	99.72
17.5					99.72
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	710		0.0000		
38.5	710		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

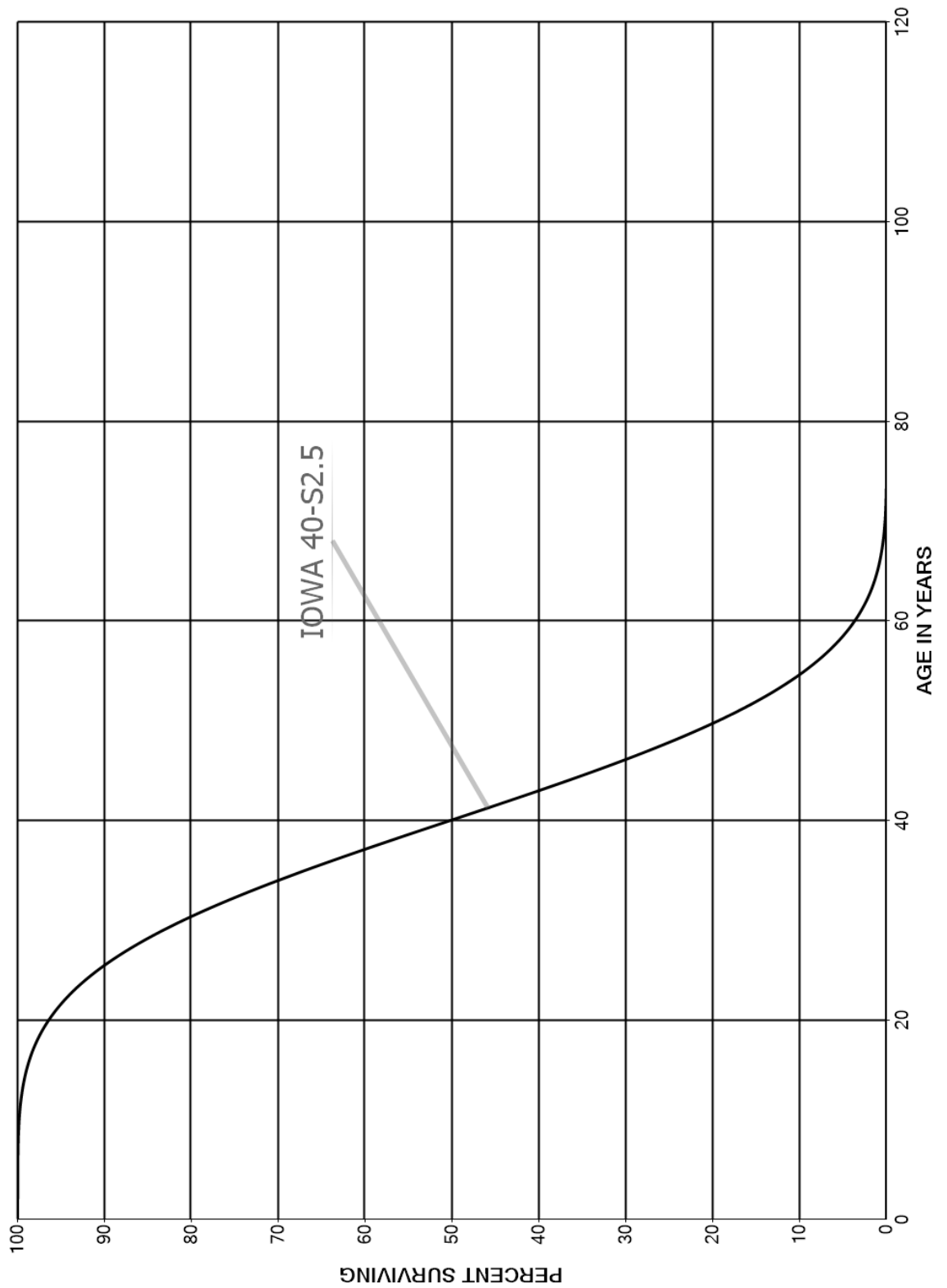
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2017

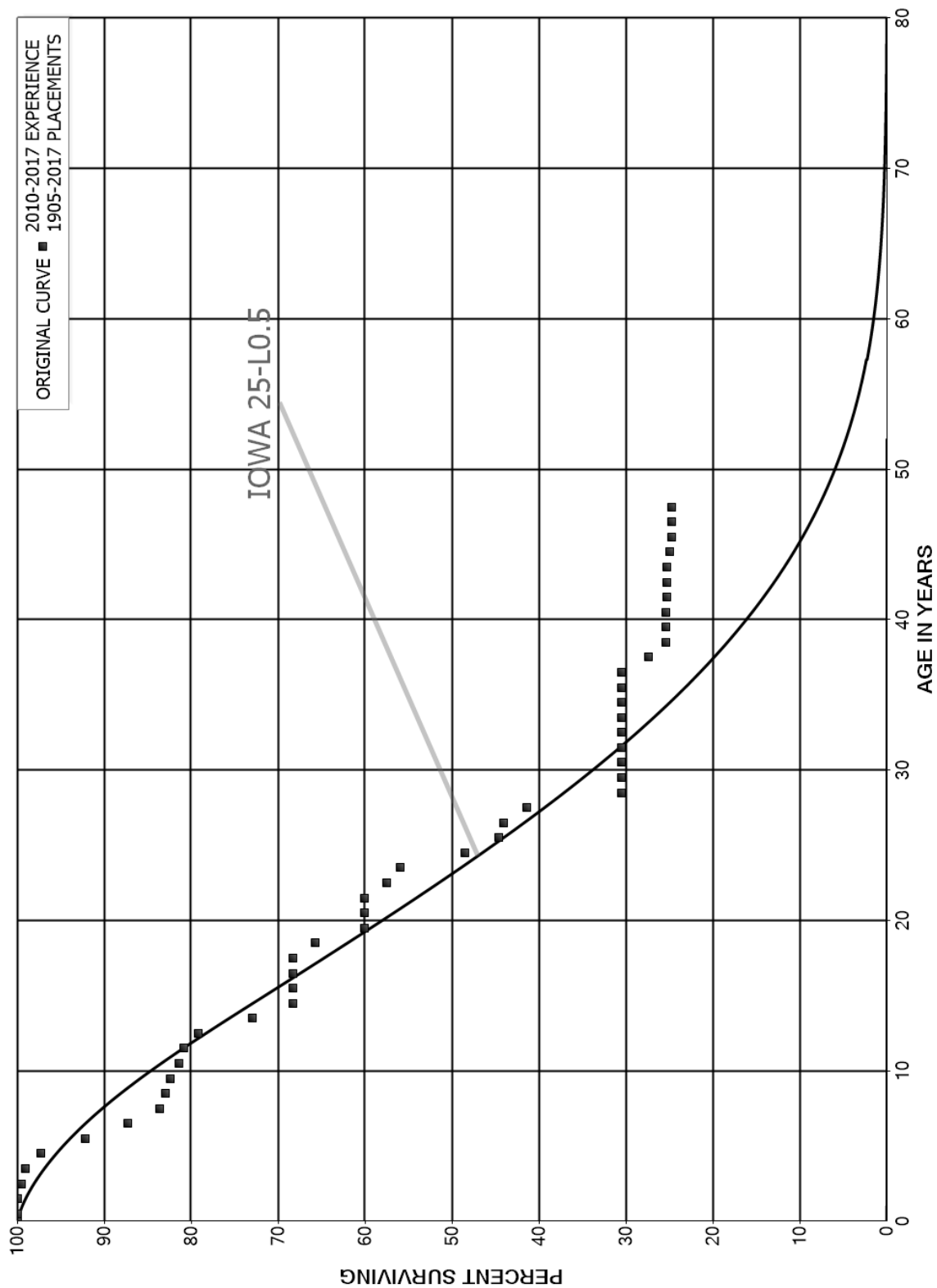
EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000		
40.5	710		0.0000		
41.5	710		0.0000		
42.5	710		0.0000		
43.5	710		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 370 RECEIVING WELLS
 SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,397,816		0.0000	1.0000	100.00
0.5	4,092,747	952	0.0002	0.9998	100.00
1.5	3,615,772	18,684	0.0052	0.9948	99.98
2.5	3,097,690	12,096	0.0039	0.9961	99.46
3.5	2,633,036	48,269	0.0183	0.9817	99.07
4.5	2,413,995	125,611	0.0520	0.9480	97.26
5.5	2,274,801	122,151	0.0537	0.9463	92.19
6.5	1,755,020	72,135	0.0411	0.9589	87.24
7.5	4,117,720	33,901	0.0082	0.9918	83.66
8.5	3,105,571	20,505	0.0066	0.9934	82.97
9.5	2,959,009	37,675	0.0127	0.9873	82.42
10.5	2,872,624	20,575	0.0072	0.9928	81.37
11.5	2,799,081	55,428	0.0198	0.9802	80.79
12.5	186,364	14,808	0.0795	0.9205	79.19
13.5	200,094	12,768	0.0638	0.9362	72.90
14.5	189,298		0.0000	1.0000	68.25
15.5	1,171,780		0.0000	1.0000	68.25
16.5	1,047,009		0.0000	1.0000	68.25
17.5	1,037,742	38,624	0.0372	0.9628	68.25
18.5	31,583	2,693	0.0853	0.9147	65.71
19.5	43,137		0.0000	1.0000	60.10
20.5	81,726		0.0000	1.0000	60.10
21.5	70,074	3,051	0.0435	0.9565	60.10
22.5	66,671	1,841	0.0276	0.9724	57.49
23.5	64,830	8,546	0.1318	0.8682	55.90
24.5	56,285	4,525	0.0804	0.9196	48.53
25.5	51,760	621	0.0120	0.9880	44.63
26.5	51,139	3,081	0.0602	0.9398	44.09
27.5	42,235	11,195	0.2651	0.7349	41.44
28.5	17,281		0.0000	1.0000	30.45
29.5	138,140		0.0000	1.0000	30.45
30.5	7,478		0.0000	1.0000	30.45
31.5	25,429		0.0000	1.0000	30.45
32.5	25,429		0.0000	1.0000	30.45
33.5	25,429		0.0000	1.0000	30.45
34.5	31,213		0.0000	1.0000	30.45
35.5	31,213		0.0000	1.0000	30.45
36.5	30,249	2,993	0.0990	0.9010	30.45
37.5	27,633	2,021	0.0731	0.9269	27.44
38.5	25,613		0.0000	1.0000	25.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,029		0.0000	1.0000	25.43
40.5	75,029	555	0.0074	0.9926	25.43
41.5	74,474		0.0000	1.0000	25.25
42.5	73,704		0.0000	1.0000	25.25
43.5	73,704	739	0.0100	0.9900	25.25
44.5	72,966	720	0.0099	0.9901	24.99
45.5	78,528		0.0000	1.0000	24.75
46.5	78,528		0.0000	1.0000	24.75
47.5					24.75
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

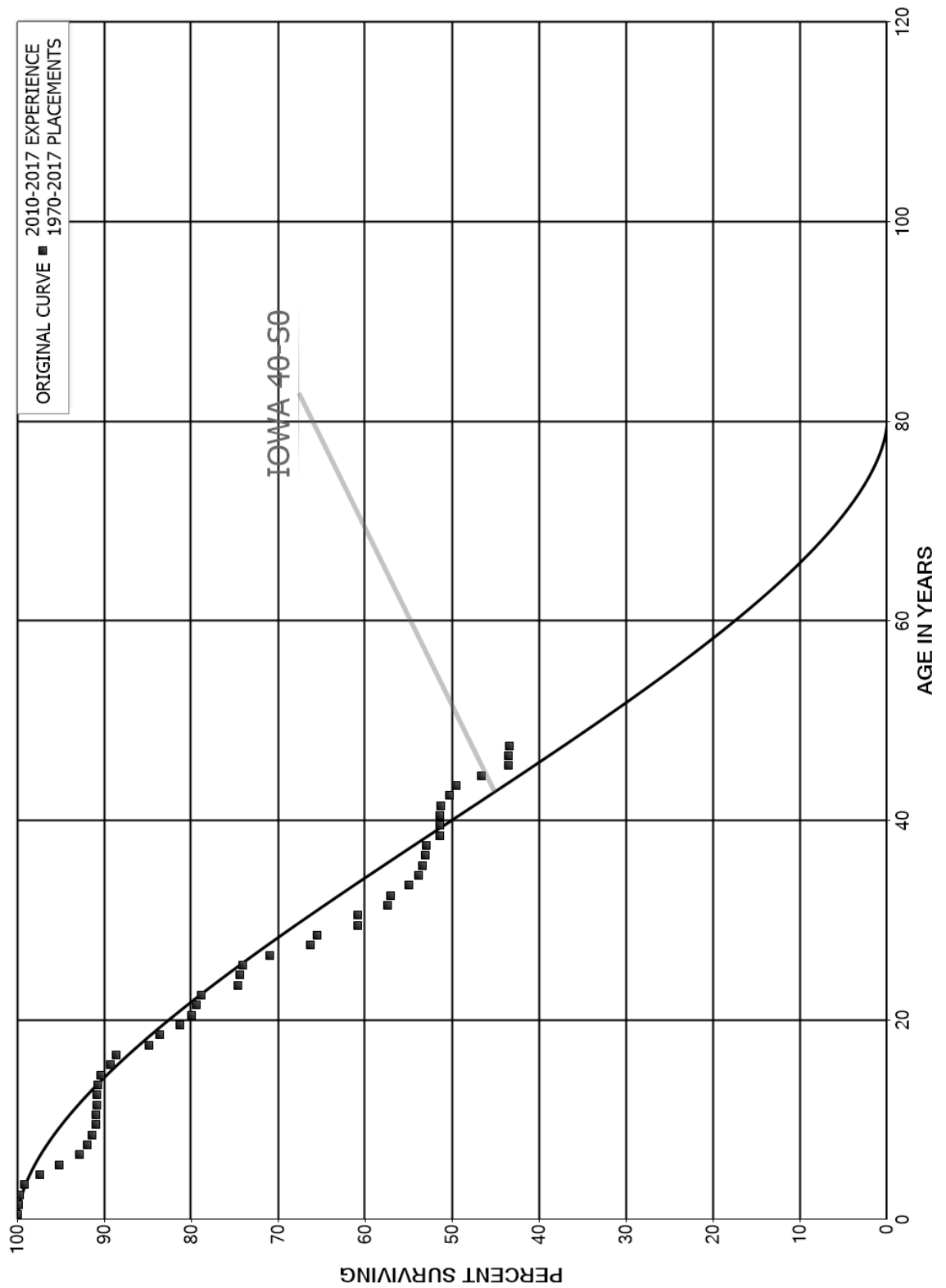
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621		0.0000		
105.5	209,621		0.0000		
106.5	209,621		0.0000		
107.5	209,621	171	0.0008		
108.5	209,449	611	0.0029		
109.5	208,838		0.0000		
110.5	208,838	358	0.0017		
111.5	208,480	488	0.0023		
112.5					

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,639		0.0000	1.0000	100.00
0.5	8,927,926	13,388	0.0015	0.9985	100.00
1.5	5,461,305	7,760	0.0014	0.9986	99.85
2.5	2,738,060	13,642	0.0050	0.9950	99.71
3.5	2,308,322	43,518	0.0189	0.9811	99.21
4.5	2,077,670	47,140	0.0227	0.9773	97.34
5.5	1,863,779	44,228	0.0237	0.9763	95.13
6.5	1,364,357	12,858	0.0094	0.9906	92.87
7.5	3,936,063	27,676	0.0070	0.9930	92.00
8.5	3,594,706	14,803	0.0041	0.9959	91.35
9.5	5,387,317	651	0.0001	0.9999	90.98
10.5	5,313,389	8,168	0.0015	0.9985	90.97
11.5	5,251,372	537	0.0001	0.9999	90.83
12.5	4,182,224	5,815	0.0014	0.9986	90.82
13.5	4,173,673	15,874	0.0038	0.9962	90.69
14.5	1,420,554	16,236	0.0114	0.9886	90.35
15.5	416,396	3,225	0.0077	0.9923	89.31
16.5	478,183	20,293	0.0424	0.9576	88.62
17.5	465,660	6,990	0.0150	0.9850	84.86
18.5	965,467	26,904	0.0279	0.9721	83.59
19.5	2,187,839	34,683	0.0159	0.9841	81.26
20.5	2,188,728	16,804	0.0077	0.9923	79.97
21.5	2,209,278	14,350	0.0065	0.9935	79.35
22.5	879,147	47,460	0.0540	0.9460	78.84
23.5	711,084	1,801	0.0025	0.9975	74.58
24.5	1,007,851	4,204	0.0042	0.9958	74.39
25.5	708,877	30,315	0.0428	0.9572	74.08
26.5	160,048	10,528	0.0658	0.9342	70.92
27.5	300,605	3,491	0.0116	0.9884	66.25
28.5	316,039	22,313	0.0706	0.9294	65.48
29.5	263,224		0.0000	1.0000	60.86
30.5	395,542	22,157	0.0560	0.9440	60.86
31.5	265,814	1,978	0.0074	0.9926	57.45
32.5	731,115	26,806	0.0367	0.9633	57.02
33.5	670,214	13,867	0.0207	0.9793	54.93
34.5	614,752	4,770	0.0078	0.9922	53.79
35.5	730,592	4,945	0.0068	0.9932	53.38
36.5	721,235	251	0.0003	0.9997	53.02
37.5	930,596	27,462	0.0295	0.9705	53.00
38.5	892,915	53	0.0001	0.9999	51.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

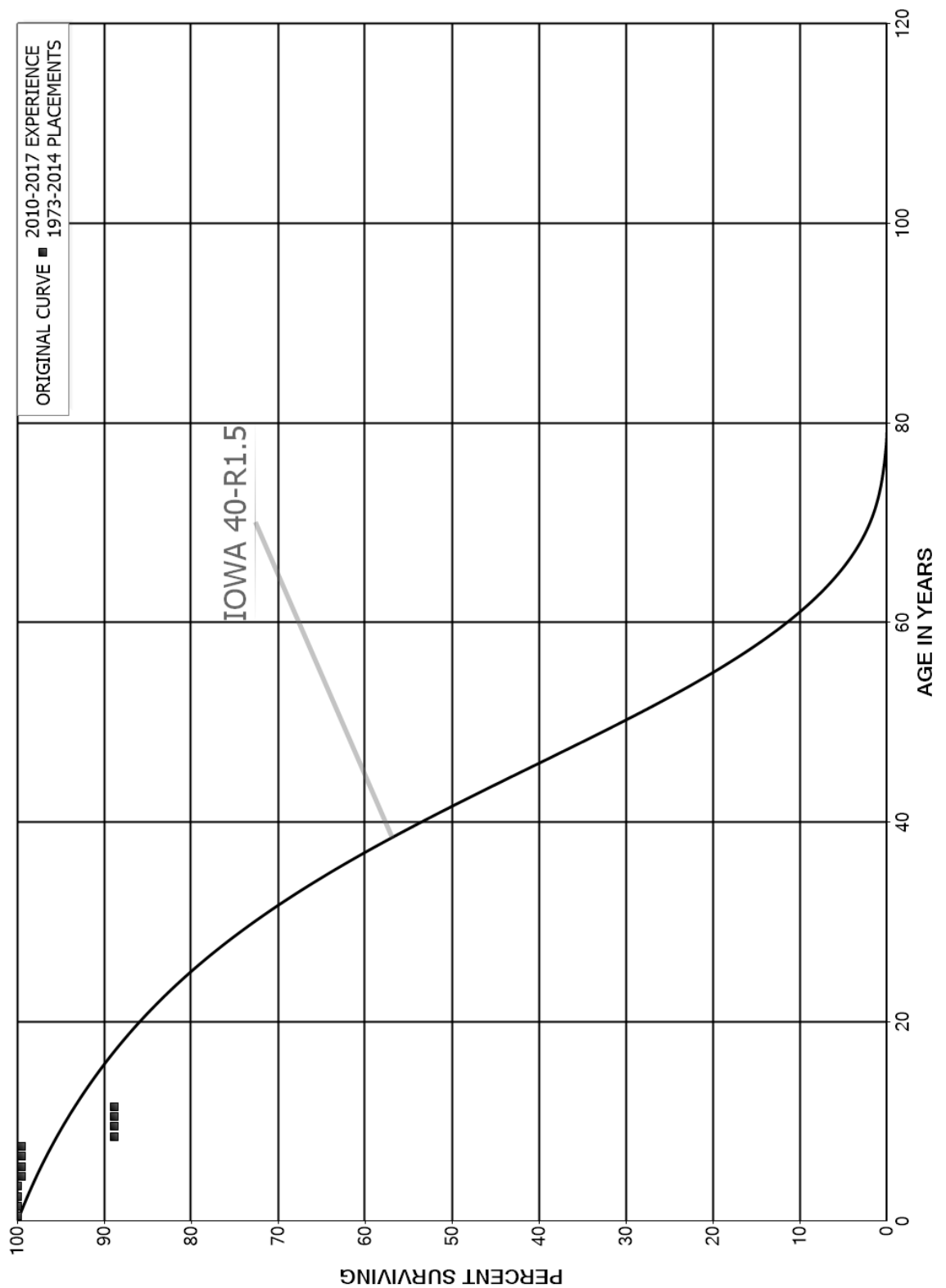
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,168,274	134	0.0001	0.9999	51.43
40.5	1,172,732	4,299	0.0037	0.9963	51.42
41.5	1,168,433	22,069	0.0189	0.9811	51.24
42.5	1,146,365	18,264	0.0159	0.9841	50.27
43.5	990,877	56,252	0.0568	0.9432	49.47
44.5	684,491	45,609	0.0666	0.9334	46.66
45.5	74,364		0.0000	1.0000	43.55
46.5	74,364	254	0.0034	0.9966	43.55
47.5					43.40

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	118,414	584	0.0049	0.9951	100.00
4.5	86,095		0.0000	1.0000	99.51
5.5	86,095		0.0000	1.0000	99.51
6.5	86,095		0.0000	1.0000	99.51
7.5	83,846	8,988	0.1072	0.8928	99.51
8.5	63,640		0.0000	1.0000	88.84
9.5	51,445		0.0000	1.0000	88.84
10.5	27,208		0.0000	1.0000	88.84
11.5					88.84
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

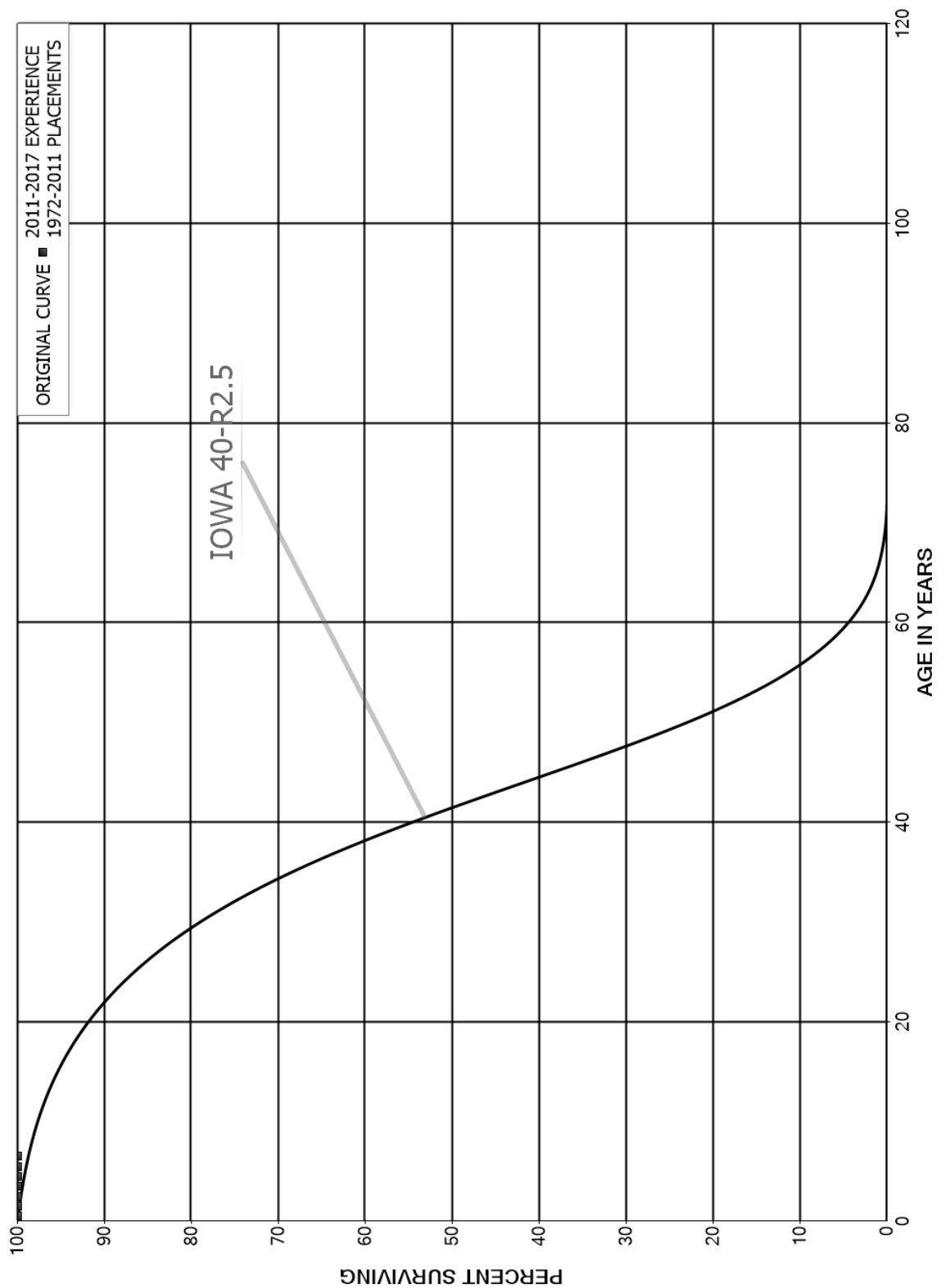
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 382 OUTFALL LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011

EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5					100.00
7.5	20,192		0.0000		
8.5	20,192		0.0000		
9.5	35,788		0.0000		
10.5	35,788		0.0000		
11.5	35,788		0.0000		
12.5	35,788		0.0000		
13.5	35,788		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

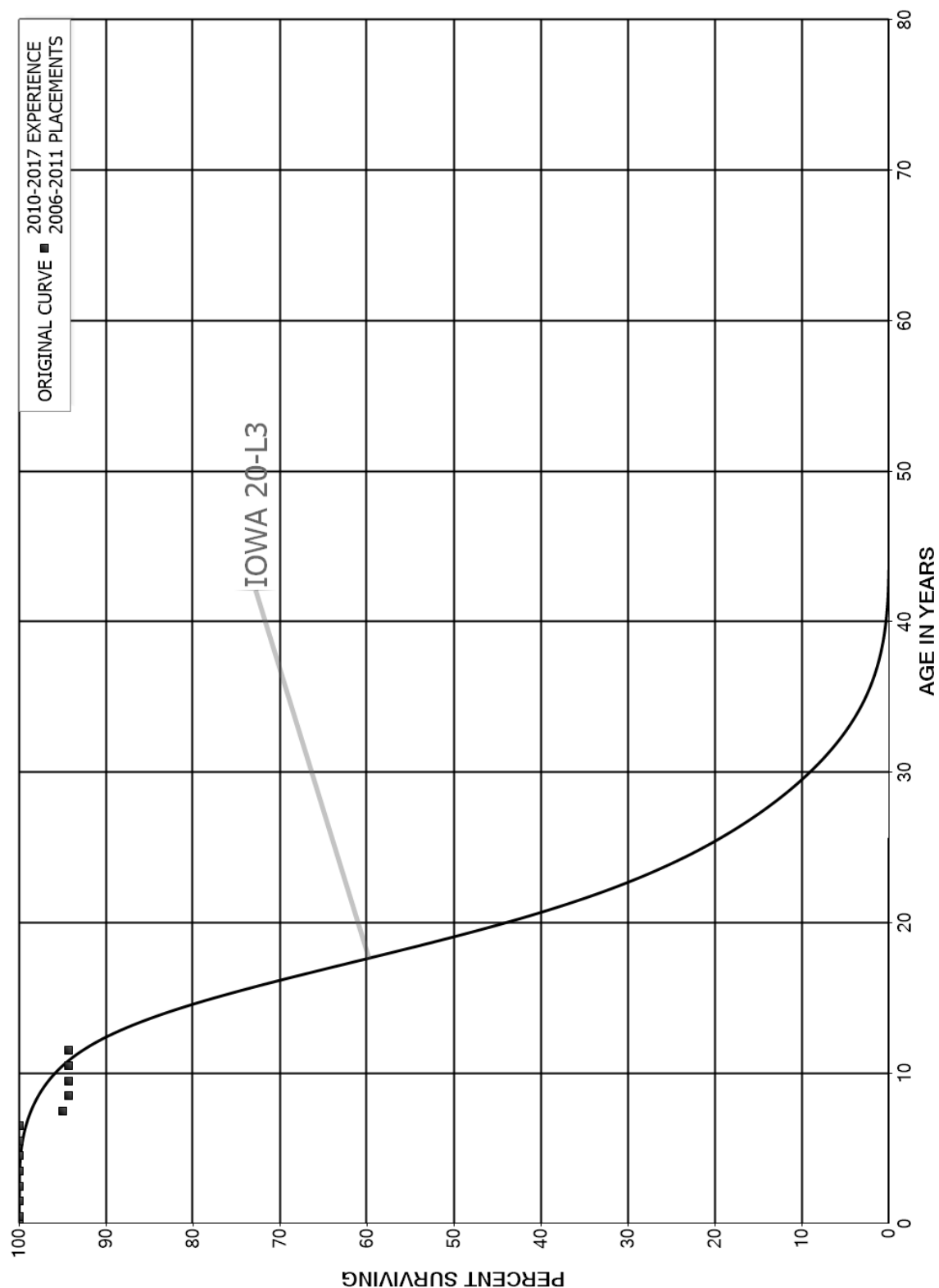
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011

EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	9,638		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

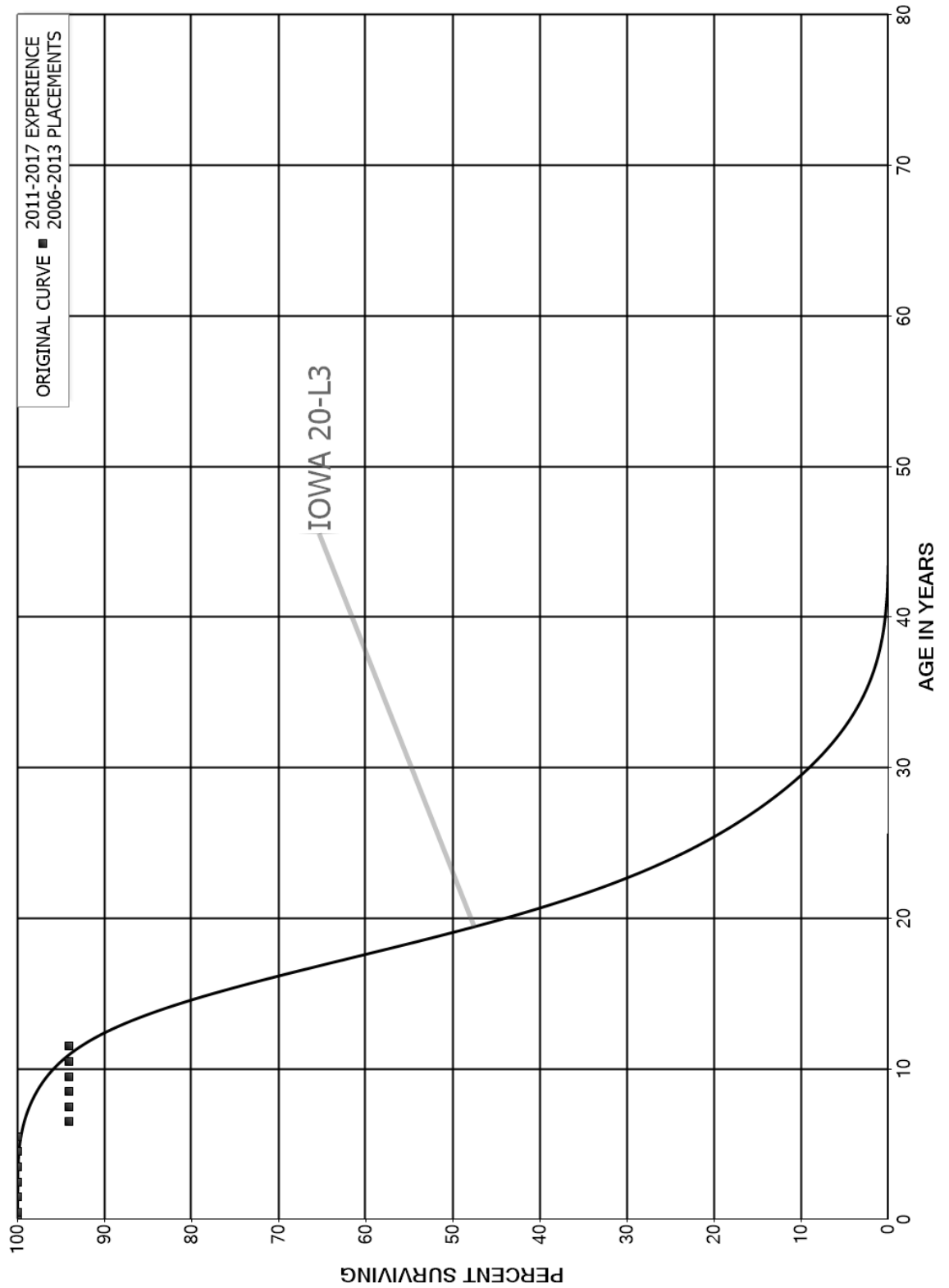
ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	697,664	35,151	0.0504	0.9496	100.00
7.5	341,122	2,624	0.0077	0.9923	94.96
8.5	338,498		0.0000	1.0000	94.23
9.5	338,498		0.0000	1.0000	94.23
10.5	329,059		0.0000	1.0000	94.23
11.5					94.23

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

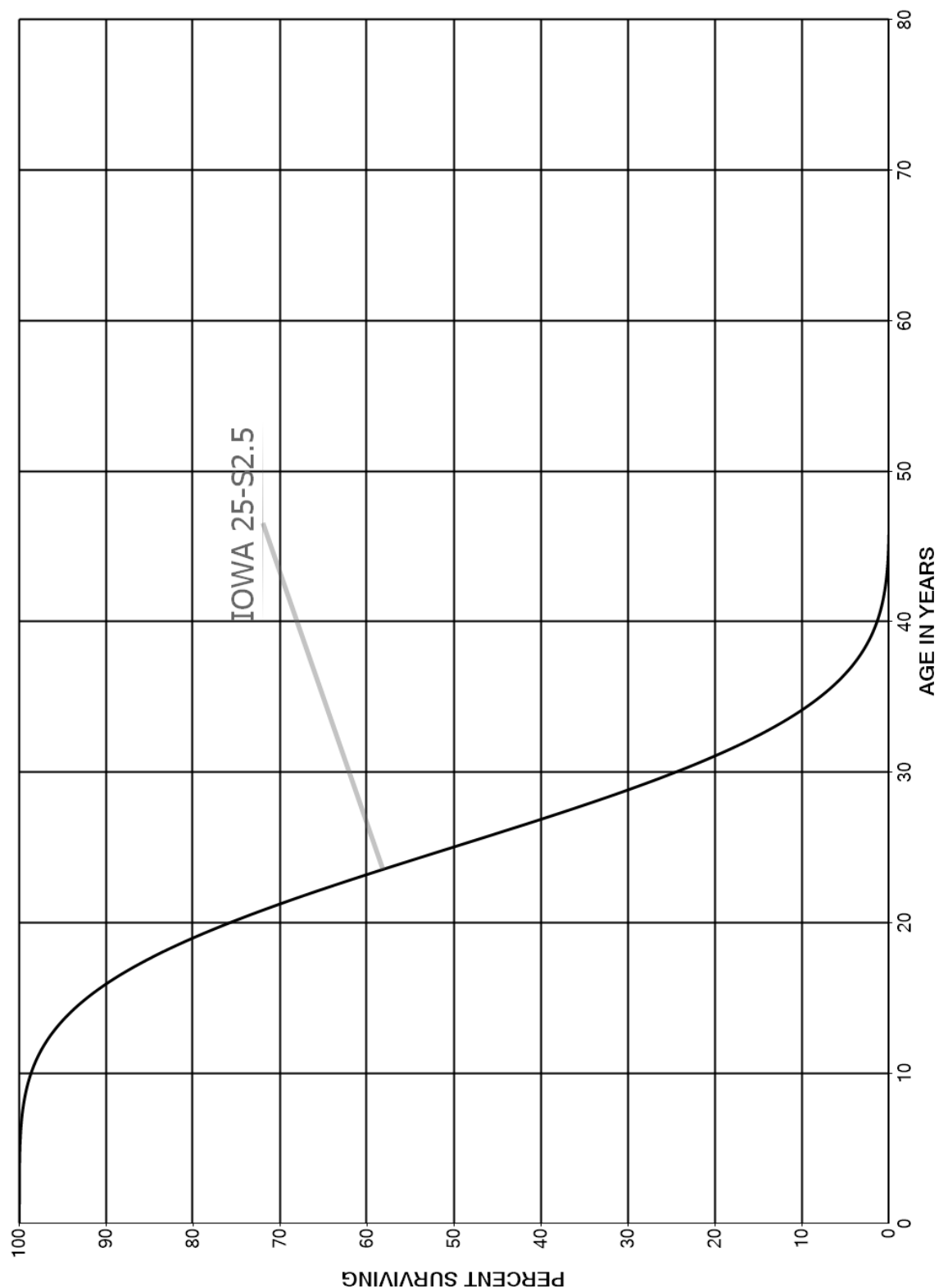
ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2013

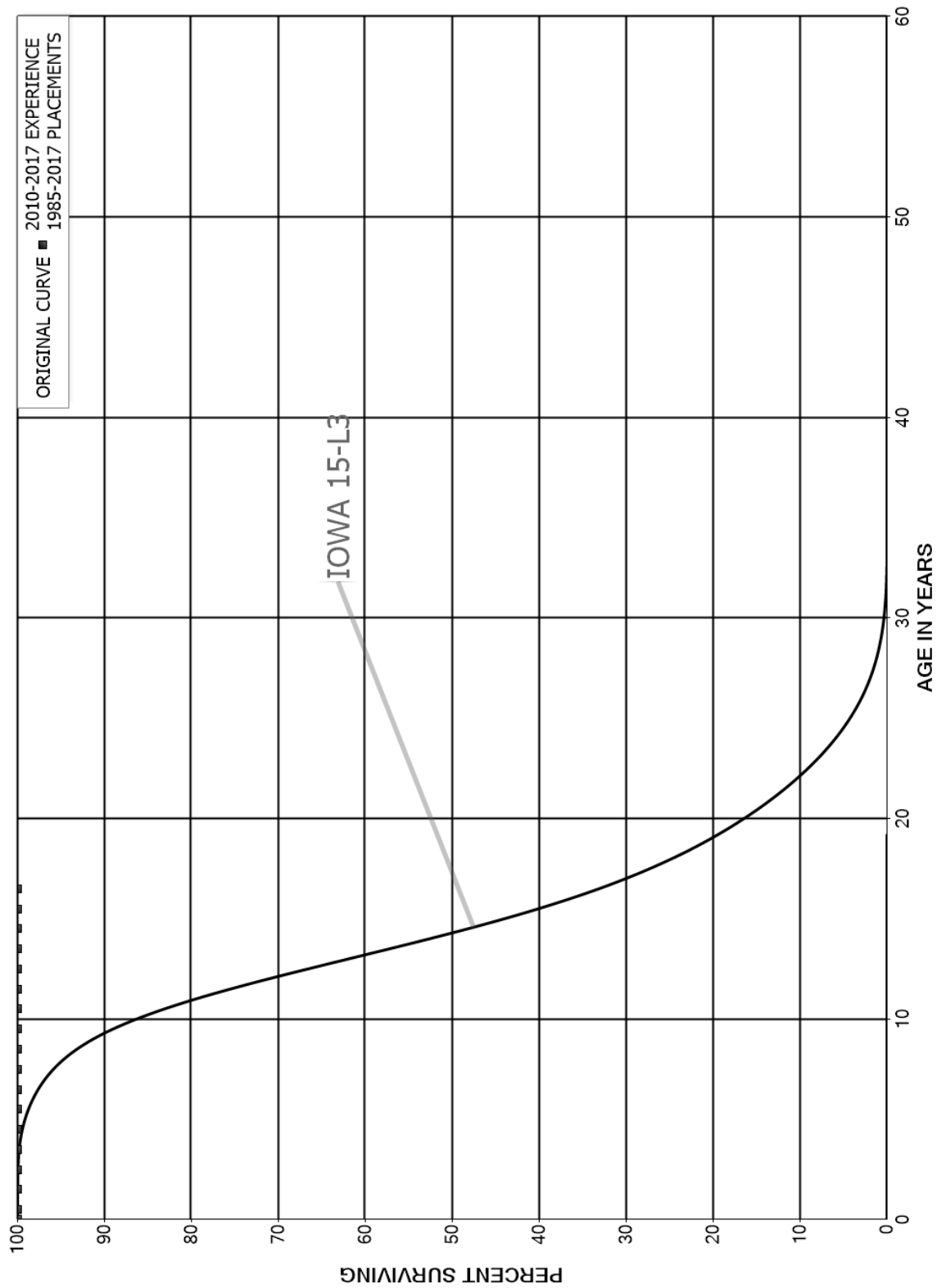
EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	19,941		0.0000	1.0000	100.00
5.5	21,572	1,289	0.0598	0.9402	100.00
6.5	18,882		0.0000	1.0000	94.02
7.5	18,476		0.0000	1.0000	94.02
8.5	17,124		0.0000	1.0000	94.02
9.5	16,105		0.0000	1.0000	94.02
10.5	12,722		0.0000	1.0000	94.02
11.5					94.02

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
 SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 391 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

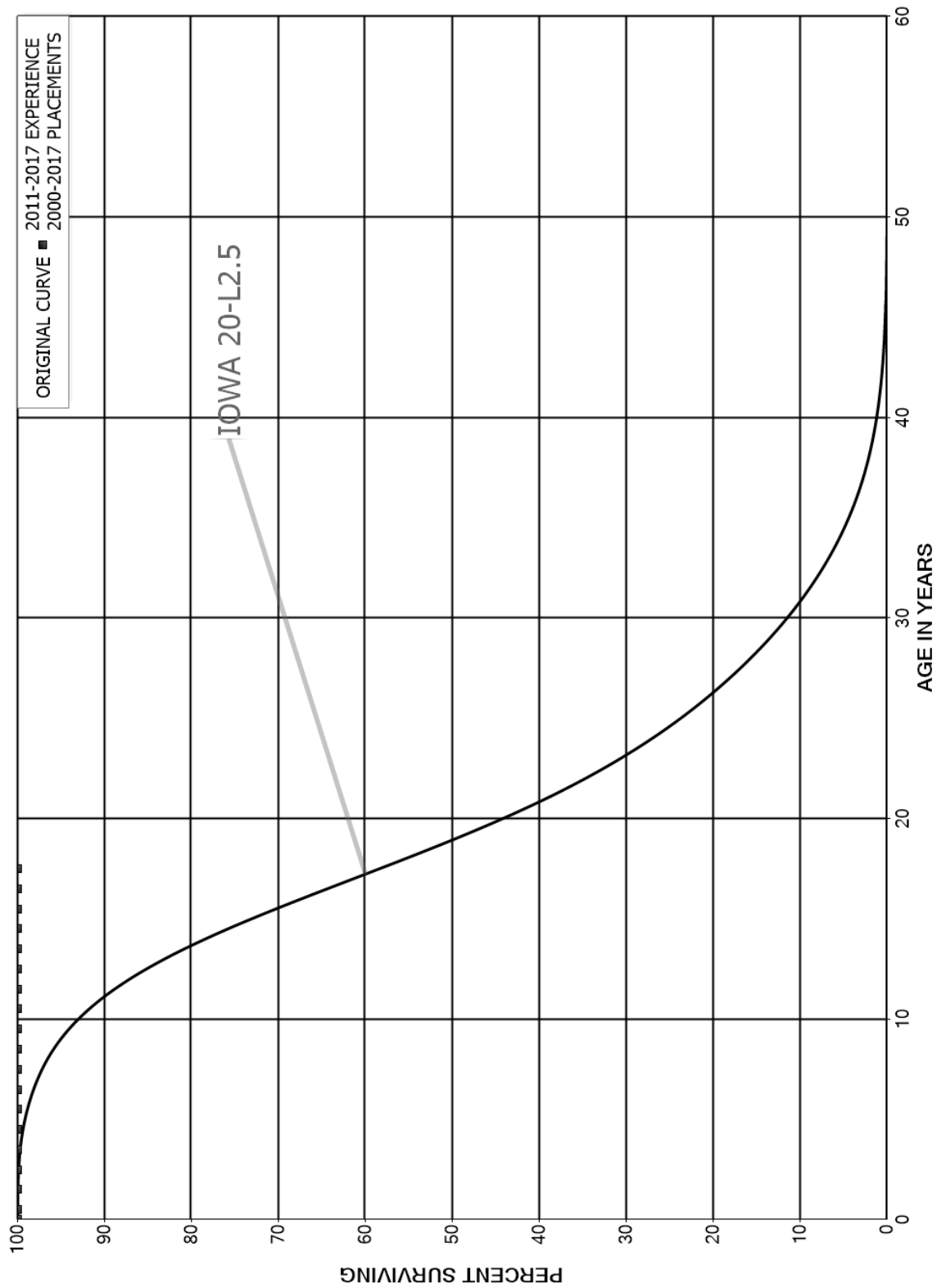
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2017

EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,886		0.0000	1.0000	100.00
0.5	150,034		0.0000	1.0000	100.00
1.5	96,065		0.0000	1.0000	100.00
2.5	153,794		0.0000	1.0000	100.00
3.5	156,001		0.0000	1.0000	100.00
4.5	67,667		0.0000	1.0000	100.00
5.5	32,509		0.0000	1.0000	100.00
6.5	16,690		0.0000	1.0000	100.00
7.5	0		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5	0		0.0000	1.0000	100.00
11.5	0		0.0000	1.0000	100.00
12.5	0		0.0000	1.0000	100.00
13.5	0		0.0000	1.0000	100.00
14.5	0		0.0000	1.0000	100.00
15.5	0		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	0		0.0000		
29.5	0		0.0000		
30.5	0		0.0000		
31.5	0		0.0000		
32.5					

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 ACCOUNT 395 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2017

EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,894		0.0000	1.0000	100.00
0.5	25,379		0.0000	1.0000	100.00
1.5	25,379		0.0000	1.0000	100.00
2.5	29,146		0.0000	1.0000	100.00
3.5	35,489		0.0000	1.0000	100.00
4.5	39,705		0.0000	1.0000	100.00
5.5	101,182		0.0000	1.0000	100.00
6.5	85,120		0.0000	1.0000	100.00
7.5	121,064		0.0000	1.0000	100.00
8.5	117,705		0.0000	1.0000	100.00
9.5	111,075		0.0000	1.0000	100.00
10.5	46,138		0.0000	1.0000	100.00
11.5	42,694		0.0000	1.0000	100.00
12.5	42,033		0.0000	1.0000	100.00
13.5	39,049		0.0000	1.0000	100.00
14.5	30,076		0.0000	1.0000	100.00
15.5	30,076		0.0000	1.0000	100.00
16.5	30,076		0.0000	1.0000	100.00
17.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1905	186,418	186,418	0	0	0.0
1943	14,305	14,305	0	0	0.0
1945	4,380	4,380	0	0	0.0
1950	423,521	287,592	135,929	135,929	0.1
1955	14,926	13,252	1,674	137,603	0.1
1959	10,845	7,968	2,877	140,480	0.1
1960	23,191	17,471	5,720	146,200	0.1
1962	14,898	9,294	5,604	151,804	0.1
1965	89,760	53,358	36,402	188,206	0.1
1970	88,525	79,263	9,262	197,469	0.1
1971	308,931	167,028	141,903	339,372	0.2
1972	283,395	145,877	137,518	476,889	0.3
1973	443,845	241,813	202,032	678,921	0.4
1974	123,666	93,699	29,967	708,888	0.4
1975	240,936	167,000	73,936	782,825	0.4
1976	355,649	210,394	145,255	928,079	0.5
1977	109,357	75,546	33,811	961,890	0.5
1978	184,153	123,382	60,771	1,022,661	0.6
1979	181,286	115,175	66,111	1,088,773	0.6
1980	1,097,514	630,971	466,543	1,555,316	0.9
1981	1,121,031	493,842	627,189	2,182,505	1.2
1982	846,190	405,098	441,092	2,623,597	1.5
1983	874,513	444,707	429,806	3,053,403	1.7
1984	791,197	431,663	359,534	3,412,936	1.9
1985	814,834	396,714	418,120	3,831,057	2.1
1986	1,709,567	824,656	884,911	4,715,967	2.6
1987	428,383	184,889	243,494	4,959,462	2.7
1988	372,075	212,559	159,516	5,118,978	2.8
1989	129,449	58,741	70,708	5,189,686	2.9
1990	610,111	233,221	376,890	5,566,576	3.1
1991	614,581	382,492	232,089	5,798,665	3.2
1992	113,163	54,383	58,780	5,857,445	3.2
1993	285,471	129,874	155,597	6,013,042	3.3
1994	462,651	226,912	235,739	6,248,781	3.5
1995	4,144,696	1,700,698	2,443,998	8,692,780	4.8
1996	112,166	53,255	58,911	8,751,691	4.8
1997	272,086	107,006	165,080	8,916,770	4.9
1998	2,196,003	668,150	1,527,853	10,444,624	5.8
1999	5,635,744	2,616,018	3,019,726	13,464,349	7.5
2000	1,449,848	464,165	985,683	14,450,032	8.0
2001	2,705,863	905,451	1,800,412	16,250,444	9.0
2002	3,937,081	1,522,531	2,414,550	18,664,995	10.3
2003	3,844,419	1,675,349	2,169,070	20,834,065	11.5
2004	3,170,164	682,572	2,487,592	23,321,657	12.9
2005	13,515,165	4,811,497	8,703,668	32,025,325	17.7
2006	1,410,634	567,745	842,889	32,868,214	18.2
2007	3,267,187	978,486	2,288,701	35,156,915	19.5
2008	4,495,894	1,204,481	3,291,413	38,448,328	21.3
2009	7,873,024	2,273,824	5,599,200	44,047,528	24.4
2010	1,689,215	652,947	1,036,268	45,083,796	24.9
2011	454,574	64,868	389,706	45,473,502	25.2
2012	595,858	137,627	458,231	45,931,733	25.4
2013	2,613,439	648,380	1,965,059	47,896,791	26.5
2014	3,136,965	761,811	2,375,154	50,271,945	27.8
2015	7,670,282	1,423,264	6,247,018	56,518,963	31.3

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	7,319,790	1,421,931	5,897,859	62,416,822	34.5
2017	9,649,257	1,606,862	8,042,395	70,459,217	39.0
2018	9,057,180	1,291,248	7,765,932	78,225,149	43.3
2019	31,441,576	2,205,835	29,235,741	107,460,890	59.5
2020	51,393,415	3,528,383	47,865,032	155,325,923	85.9
2021	19,606,507	634,908	18,971,599	174,297,522	96.4
2022	6,501,112	36,662	6,464,450	180,761,972	100.0
SUBTOTAL	222,531,862	41,769,891	180,761,972		
NONDEPRECIABLE	3,076,987				
TOTAL	225,608,849	41,769,891	180,761,972		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1960	2,913.60	2,339	2,882	32	15.17	2
1983	8,821.41	5,538	6,823	1,998	22.98	87
1988	51,510.77	29,727	36,626	14,885	24.73	602
1992	14,628.73	7,790	9,598	5,031	26.12	193
1995	44,665.47	22,105	27,235	17,430	27.30	638
1997	25,681.55	12,014	14,802	10,880	28.16	386
1998	60,765.34	27,563	33,960	26,805	28.61	937
1999	456.92	202	249	208	28.79	7
2000	160,081.08	68,243	84,080	76,001	29.27	2,597
2001	842,506.50	346,102	426,423	416,084	29.76	13,981
2002	12,696.11	5,040	6,210	6,486	30.00	216
2005	15,177.17	5,288	6,515	8,662	31.33	276
2007	1,358,972.52	428,892	528,426	830,547	31.98	25,971
2009	940,579.39	262,610	323,555	617,024	32.91	18,749
2010	872,493.81	227,546	280,353	592,141	33.30	17,782
2011	13,826.15	3,345	4,121	9,705	33.69	288
2014	1,509.02	274	338	1,171	34.98	33
2016	219,639.92	30,442	37,507	182,133	35.74	5,096
2017	99,901.18	11,628	14,327	85,574	36.07	2,372
2018	901.65	84	103	799	36.57	22
2019	1,478.15	102	126	1,352	36.93	37
2020	18,637,771.74	838,700	1,033,340	17,604,432	37.16	473,747
2021	1,336,564.27	26,197	32,276	1,304,288	37.42	34,855
2022	445,562.42	1,470	1,811	443,751	37.61	11,799
	25,169,104.87	2,363,241	2,911,686	22,257,418		610,673

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 2.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1975	800.85	547	583	218	21.74	10
1981	52,646.69	33,041	35,192	17,455	24.18	722
1982	15,700.45	9,736	10,370	5,330	24.35	219
1983	41,419.48	25,200	26,841	14,578	24.94	585
1984	4,294.95	2,578	2,746	1,549	25.14	62
1985	17,928.34	10,542	11,228	6,700	25.75	260
1990	10,879.22	5,803	6,181	4,698	27.77	169
1995	154,028.28	72,517	77,239	76,789	30.07	2,554
1998	5,770.40	2,481	2,643	3,127	31.50	99
1999	44,485.08	18,519	19,725	24,760	31.90	776
2003	205,322.17	73,136	77,898	127,424	33.88	3,761
2004	310,421.88	105,233	112,085	198,337	34.61	5,731
2005	28,497.35	9,213	9,813	18,684	35.06	533
2006	320,247.68	98,348	104,752	215,496	35.53	6,065
2007	498,777.87	144,197	153,586	345,192	36.27	9,517
2008	463,731.95	126,228	134,447	329,285	36.76	8,958
2009	701,851.04	178,060	189,655	512,196	37.50	13,659
2010	88,302.28	20,857	22,215	66,087	38.00	1,739
2013	842,336.79	151,115	160,955	681,382	40.03	17,022
2014	10,166.12	1,623	1,729	8,437	40.80	207
2016	225,500.77	27,105	28,870	196,631	42.10	4,671
2017	1,321,724.53	131,908	140,497	1,181,228	42.87	27,554
2018	179,311.92	14,184	15,108	164,204	43.64	3,763
2019	142,343.91	8,256	8,794	133,550	44.64	2,992
2020	1,319,353.27	48,948	52,135	1,267,218	45.42	27,900
2021	190,543.14	3,030	3,227	187,316	46.42	4,035
2022	63,515.78	165	176	63,340	47.05	1,346
	7,259,902.19	1,322,570	1,408,690	5,851,213		144,909
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.4						2.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1972	384,968.96	306,435	239,262	145,707	12.75	11,428
1973	25,358.10	20,028	15,638	9,720	12.98	749
1980	27,128.13	19,595	15,300	11,828	16.05	737
1981	10,328.59	7,323	5,718	4,611	16.72	276
1983	49,073.40	33,659	26,281	22,792	17.75	1,284
1985	59,836.65	39,803	31,078	28,759	18.50	1,555
1986	1,906,904.78	1,240,632	968,677	938,228	19.20	48,866
1987	615,822.31	393,757	307,443	308,379	19.60	15,734
1989	6,640.08	4,066	3,175	3,465	20.73	167
1990	2,724.83	1,635	1,277	1,448	21.16	68
1992	72,620.61	41,481	32,388	40,233	22.33	1,802
1994	325,252.20	175,994	137,415	187,837	23.53	7,983
1995	762,716.60	401,952	313,841	448,876	24.01	18,695
1998	4,946.89	2,374	1,854	3,093	25.75	120
1999	2,119,930.77	983,860	768,191	1,351,740	26.27	51,456
2000	23,571.92	10,560	8,245	15,327	26.80	572
2001	260,146.28	112,279	87,667	172,479	27.33	6,311
2002	3,536,294.61	1,466,855	1,145,311	2,390,984	27.87	85,791
2003	622,100.55	247,285	193,079	429,022	28.42	15,096
2004	35,239.51	13,384	10,450	24,790	28.98	855
2005	489,973.16	177,272	138,413	351,560	29.55	11,897
2006	670,187.69	230,142	179,693	490,495	30.12	16,285
2007	531,636.58	172,516	134,699	396,938	30.70	12,930
2008	450,074.94	137,993	107,744	342,331	31.09	11,011
2009	2,749,456.82	788,819	615,905	2,133,552	31.69	67,326
2010	292,885.76	78,113	60,990	231,896	32.30	7,179
2011	1,294,413.04	319,979	249,838	1,044,575	32.73	31,915
2012	131,815.45	29,948	23,383	108,432	33.17	3,269
2013	176,491.53	36,446	28,457	148,035	33.62	4,403
2014	209,971.46	38,887	30,363	179,608	34.09	5,269
2015	658,144.97	107,541	83,967	574,178	34.57	16,609
2016	606,138.80	85,708	66,920	539,219	34.90	15,450
2017	336,743.06	40,140	31,341	305,402	35.09	8,703
2018	1,513,953.33	145,340	113,481	1,400,472	35.31	39,662
2019	13,868,820.39	1,002,716	782,914	13,085,906	35.27	371,021

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2020	2,989,937.27	142,321	111,123	2,878,814	35.01	82,228
2021	1,342,892.22	29,275	22,858	1,320,034	33.62	39,263
2022	446,815.28	1,743	1,361	445,455	32.03	13,907
	39,611,957.52	9,087,856	7,095,740	32,516,218		1,027,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.6 2.59

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
2006	28,782.49	8,341	10,839	17,943	38.60	465
2007	5,043.10	1,376	1,788	3,255	39.30	83
2008	2,260.21	581	755	1,505	39.73	38
2011	627.27	128	166	461	41.88	11
2018	1,113.34	85	111	1,002	45.27	22
2021	79.82	1	1	79	44.50	2
2022	26.61		0	26	43.35	1
	37,932.84	10,512	13,660	24,273		622

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 1.64

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,466.96	4,020	4,445	1,022	14.30	71
1983	12,926.45	9,317	10,302	2,624	15.01	175
1988	77,866.27	50,722	56,084	21,782	18.06	1,206
1993	40,890.19	23,512	25,997	14,893	21.25	701
1999	379,290.11	178,608	197,489	181,801	25.56	7,113
2000	6,782.96	3,069	3,393	3,390	26.33	129
2017	42,061.96	4,534	5,013	37,049	39.30	943
2019	1,565.20	99	110	1,455	40.92	36
2020	1,253.59	51	56	1,198	41.54	29
2021	202.13	4	5	197	41.80	5
2022	67.39		0	68	41.89	2
	568,373.21	273,936	302,894	265,480		10,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5						1.83

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	18,722.97	11,354	8,942	9,781	10.22	957
2008	24,523.88	13,388	10,544	13,980	11.44	1,222
2009	526.24	270	213	313	12.06	26
2010	41,157.73	19,780	15,578	25,580	12.70	2,014
2013	3,384.57	1,268	999	2,386	14.61	163
2014	3,844.04	1,293	1,018	2,826	15.29	185
	92,159.43	47,353	37,294	54,865		4,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0						4.96

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1999	220,682.20	172,198	153,640	67,042	6.41	10,459
2006	29,558.96	17,925	15,993	13,566	10.22	1,327
2008	9,020.01	4,924	4,393	4,627	11.44	404
2009	4,984.08	2,561	2,285	2,699	12.06	224
2014	3,304.93	1,112	992	2,313	15.29	151
2015	11,239.45	3,346	2,985	8,254	15.93	518
2017	168,217.45	36,352	32,435	135,782	17.23	7,881
2018	9,304.00	1,615	1,441	7,863	17.85	441
2020	59,985.48	5,099	4,549	55,436	18.83	2,944
2021	14,393.01	550	491	13,902	18.90	736
2022	4,798.18	32	29	4,770	18.60	256
	535,487.75	245,714	219,233	316,255		25,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 4.73

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1972	12,611.59	12,612	12,612			
1999	109,436.70	85,393	79,336	30,101	6.41	4,696
2000	8,153.36	6,189	5,750	2,403	6.90	348
2002	73,617.15	52,489	48,766	24,851	7.95	3,126
2003	8,221.33	5,657	5,256	2,965	8.50	349
2007	7,045.19	4,063	3,775	3,270	10.83	302
2008	216,778.79	118,340	109,946	106,833	11.44	9,339
2010	156,581.83	75,253	69,915	86,667	12.70	6,824
2011	57,266.63	25,547	23,735	33,532	13.35	2,512
2012	1,213.43	498	463	750	14.00	54
2013	5,405.76	2,024	1,880	3,526	14.61	241
2014	6,796.21	2,286	2,124	4,672	15.29	306
2015	41,089.16	12,232	11,364	29,725	15.93	1,866
2016	89,782.45	23,128	21,488	68,294	16.57	4,122
2017	8,673.59	1,874	1,741	6,933	17.23	402
2018	42,504.76	7,379	6,856	35,649	17.85	1,997
2019	1,557,600.63	202,644	188,271	1,369,330	18.39	74,461
2020	935,944.61	79,555	73,913	862,032	18.83	45,780
2021	157,647.77	6,022	5,594	152,054	18.90	8,045
2022	51,144.73	343	319	50,826	18.60	2,733
	3,547,515.67	723,528	673,104	2,874,412		167,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 4.72						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1955	3,746.07	2,875	2,357	1,389	20.21	69
1959	6,654.55	4,927	4,039	2,616	22.00	119
1960	13,021.37	9,568	7,844	5,177	22.29	232
1962	13,248.74	9,499	7,787	5,462	23.58	232
1965	47,478.30	32,874	26,951	20,527	25.21	814
1970	10,387.77	6,720	5,509	4,879	28.25	173
1972	571,006.09	360,762	295,758	275,248	28.99	9,495
1973	493,160.64	305,316	250,302	242,859	29.99	8,098
1974	4,631.77	2,831	2,321	2,311	30.38	76
1976	206,424.72	121,832	99,880	106,545	31.77	3,354
1977	37,372.46	21,743	17,825	19,547	32.17	608
1980	650,610.06	358,551	293,945	356,665	34.01	10,487
1981	1,419,667.04	769,460	630,814	788,853	34.44	22,905
1982	358,036.96	189,294	155,186	202,851	35.44	5,724
1983	114,059.24	59,220	48,549	65,510	35.88	1,826
1984	256,460.11	130,692	107,143	149,317	36.33	4,110
1985	340,179.46	168,763	138,354	201,825	37.33	5,407
1986	27,552.15	13,396	10,982	16,570	37.78	439
1987	55,825.94	26,579	21,790	34,036	38.24	890
1988	116,138.46	53,702	44,026	72,112	39.24	1,838
1990	235,741.30	104,033	85,288	150,453	40.19	3,744
1991	63,082.94	26,962	22,104	40,979	41.19	995
1993	89,860.60	36,429	29,865	59,996	42.17	1,423
1995	1,422,148.01	540,132	442,808	979,340	43.68	22,421
1996	60,887.69	22,419	18,379	42,509	44.18	962
1997	107,554.01	38,332	31,425	76,129	44.69	1,703
1998	724,366.26	247,733	203,095	521,271	45.69	11,409
1999	143,744.38	47,421	38,876	104,868	46.21	2,269
2000	189,667.68	60,238	49,384	140,284	46.74	3,001
2001	1,222,088.36	370,293	303,572	918,516	47.74	19,240
2002	4,832.75	1,403	1,150	3,683	48.28	76
2003	112,223.71	31,142	25,531	86,693	48.82	1,776
2004	934,184.40	247,092	202,570	731,614	49.36	14,822
2005	4,535,473.98	1,139,311	934,023	3,601,451	49.92	72,144
2006	82,449.81	19,475	15,966	66,484	50.92	1,306
2007	264,914.33	58,996	48,366	216,548	51.48	4,206
2008	1,586,516.34	331,582	271,836	1,314,680	52.04	25,263
2009	862,277.62	168,230	137,917	724,361	52.61	13,769
2010	115,772.63	20,955	17,179	98,594	53.18	1,854
2011	14,681.09	2,446	2,005	12,676	53.77	236
2012	130,851.58	19,903	16,317	114,535	54.35	2,107

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2013	92,138.85	12,660	10,379	81,760	54.94	1,488
2014	140,514.37	17,199	14,100	126,414	55.54	2,276
2015	511,241.44	55,214	45,265	465,976	55.75	8,358
2016	121,342.11	11,236	9,211	112,131	56.36	1,990
2017	5,432,194.00	420,452	344,693	5,087,501	56.60	89,885
2018	106,751.99	6,608	5,417	101,335	56.85	1,782
2019	647,139.39	29,704	24,352	622,787	57.13	10,901
2020	391,438.73	11,704	9,595	381,844	56.73	6,731
2021	2,106,078.62	28,221	23,136	2,082,943	55.43	37,578
2022	703,001.27	1,617	1,326	701,676	53.64	13,081
	27,900,822.14	6,777,746	5,556,492	22,344,330		455,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.0						1.63

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1950	421,490.56	338,710	285,562	135,929	17.54	7,750
1965	36,462.28	25,246	21,285	15,177	25.21	602
1970	35,817.88	23,171	19,535	16,283	28.25	576
1971	307,115.37	196,370	165,557	141,558	28.62	4,946
1972	92,568.68	58,485	49,308	43,261	28.99	1,492
1973	32,887.21	20,360	17,165	15,722	29.99	524
1975	61,390.11	37,024	31,214	30,176	30.77	981
1977	388.35	226	191	197	32.17	6
1978	61,995.95	35,530	29,955	32,041	32.59	983
1979	51,842.32	29,032	24,476	27,366	33.59	815
1980	174,907.70	96,392	81,267	93,641	34.01	2,753
1981	39,097.39	21,191	17,866	21,231	34.44	616
1982	464,792.79	245,736	207,177	257,616	35.44	7,269
1983	442,988.28	230,000	193,910	249,078	35.88	6,942
1985	165,947.97	82,327	69,409	96,539	37.33	2,586
1986	281,357.31	136,796	115,331	166,026	37.78	4,395
1987	104,295.83	49,655	41,863	62,433	38.24	1,633
1988	43,208.53	19,980	16,845	26,364	39.24	672
1989	100,694.53	45,514	38,372	62,323	39.71	1,569
1990	333,417.35	147,137	124,049	209,368	40.19	5,209
1991	89,238.28	38,140	32,155	57,083	41.19	1,386
1992	13,098.56	5,456	4,600	8,499	41.68	204
1993	87,427.20	35,443	29,882	57,545	42.17	1,365
1995	848,694.12	322,334	271,755	576,939	43.68	13,208
1998	1,221,889.14	417,886	352,314	869,575	45.69	19,032
1999	4,161,101.77	1,372,747	1,157,345	3,003,757	46.21	65,002
2000	924,454.88	293,607	247,536	676,919	46.74	14,483
2001	637,417.64	193,138	162,832	474,586	47.74	9,941
2003	981,466.31	272,357	229,621	751,845	48.82	15,400
2004	2,588,948.57	684,777	577,326	2,011,623	49.36	40,754
2005	1,164,546.40	292,534	246,632	917,914	49.92	18,388
2006	40,679.34	9,608	8,100	32,579	50.92	640
2007	883,527.95	196,762	165,887	717,641	51.48	13,940
2008	747,216.62	156,168	131,663	615,554	52.04	11,828
2009	1,395,359.37	272,235	229,518	1,165,841	52.61	22,160
2010	1,141,179.09	206,553	174,142	967,037	53.18	18,184
2011	111,557.34	18,585	15,669	95,888	53.77	1,783
2012	114,842.57	17,468	14,727	100,116	54.35	1,842
2013	700,074.98	96,190	81,097	618,978	54.94	11,266
2014	1,220,704.72	149,414	125,969	1,094,736	55.54	19,711
2015	2,621,389.32	283,110	238,686	2,382,703	55.75	42,739

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2016	1,219,733.57	112,947	95,224	1,124,510	56.36	19,952
2017	2,530,323.79	195,847	165,116	2,365,208	56.60	41,788
2018	2,695,504.68	166,852	140,671	2,554,834	56.85	44,940
2019	9,599,875.49	440,634	371,493	9,228,382	57.13	161,533
2020	2,663,602.09	79,642	67,145	2,596,457	56.73	45,769
2021	1,467,757.00	19,668	16,581	1,451,176	55.43	26,180
2022	476,077.16	1,095	924	475,154	53.64	8,858
	45,600,354.34	8,190,079	6,904,947	38,695,408		744,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0						1.63

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,381	5,031	6,370	14.57	437
	11,400.44	7,381	5,031	6,370		437
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.6 3.83

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	14,304.89	13,181	14,305			
1945	4,380.33	4,001	4,380			
1950	2,030.38	1,806	2,030			
1955	11,179.62	9,552	10,895	285	11.38	25
1959	4,190.77	3,445	3,929	262	13.59	19
1960	7,256.06	5,914	6,745	511	14.01	36
1962	1,649.41	1,321	1,507	142	14.88	10
1965	5,819.15	4,491	5,122	697	16.78	42
1970	5,808.65	4,178	4,765	1,044	20.19	52
1971	1,815.53	1,290	1,471	345	20.68	17
1972	50,350.33	35,069	39,998	10,352	21.68	477
1973	4,279.43	2,942	3,356	923	22.17	42
1974	119,175.87	80,241	91,519	27,657	23.17	1,194
1975	178,838.88	118,713	135,399	43,440	23.68	1,834
1976	149,401.83	97,051	110,692	38,710	24.68	1,568
1977	72,070.84	46,118	52,600	19,471	25.18	773
1978	98,738.21	61,771	70,453	28,285	26.18	1,080
1979	130,067.04	80,069	91,323	38,744	26.69	1,452
1980	272,847.81	164,036	187,092	85,756	27.69	3,097
1981	117,502.90	69,432	79,191	38,312	28.21	1,358
1982	114,923.06	66,242	75,553	39,370	29.21	1,348
1983	218,257.91	123,490	140,847	77,411	29.74	2,603
1984	583,494.70	321,622	366,828	216,667	30.74	7,048
1985	198,020.00	106,258	121,193	76,827	31.74	2,421
1986	80,923.31	42,525	48,502	32,421	32.28	1,004
1987	128,362.84	65,568	74,784	53,579	33.28	1,610
1988	28,113.33	13,947	15,907	12,206	34.28	356
1989	1,317.99	639	729	589	34.82	17
1990	17,318.66	8,138	9,282	8,037	35.82	224
1991	21,184.02	9,641	10,996	10,188	36.82	277
1992	5,563.57	2,466	2,813	2,751	37.36	74
1993	6,513.36	2,790	3,182	3,331	38.36	87
1994	5,899.83	2,440	2,783	3,117	39.36	79
1995	98,303.37	39,184	44,692	53,611	40.36	1,328
1996	14,259.12	5,507	6,281	7,978	40.92	195
1997	128,455.83	47,683	54,385	74,071	41.92	1,767
1998	168,683.84	60,085	68,530	100,154	42.92	2,334
1999	1,081,970.82	369,168	421,057	660,914	43.92	15,048
2000	104,128.97	33,967	38,741	65,388	44.92	1,456
2001	368,870.55	114,793	130,928	237,943	45.92	5,182
2002	5,187.41	1,547	1,764	3,423	46.48	74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2003	48,743.75	13,799	15,739	33,005	47.48	695
2004	327,624.94	87,803	100,144	227,481	48.48	4,692
2005	2,599,625.34	657,445	749,853	1,849,772	49.48	37,384
2006	154,252.51	36,681	41,837	112,416	50.48	2,227
2007	176,766.20	39,366	44,899	131,867	51.48	2,562
2008	186,641.99	38,747	44,193	142,449	52.48	2,714
2009	300,032.38	57,756	65,874	234,158	53.48	4,378
2010	299,124.20	53,065	60,524	238,600	54.48	4,380
2011	10,814.80	1,755	2,002	8,813	55.48	159
2012	8,159.51	1,201	1,370	6,790	56.48	120
2013	88,261.99	11,739	13,389	74,873	57.04	1,313
2014	192,030.49	22,621	25,800	166,230	58.04	2,864
2015	370,908.70	38,055	43,404	327,505	59.04	5,547
2016	230,398.74	20,137	22,967	207,432	60.04	3,455
2017	337,014.23	24,332	27,752	309,262	61.04	5,067
2018	377,192.22	21,500	24,522	352,670	62.04	5,685
2019	822,148.26	34,366	39,196	782,952	63.04	12,420
2020	472,248.81	12,562	14,328	457,921	64.04	7,151
2021	487,771.14	5,561	6,343	481,428	65.04	7,402
2022	143,660.28	273	311	143,349	65.66	2,183
	12,264,880.90	3,421,085	3,900,996	8,363,885		170,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.2 1.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2000	2,930.87	2,276	1,717	1,214	6.26	194
2003	52,286.86	37,155	28,028	24,259	7.64	3,175
2007	9,375.47	5,628	4,245	5,130	9.82	522
2008	43,732.39	24,836	18,735	24,997	10.46	2,390
2009	22,190.60	11,828	8,923	13,268	11.17	1,188
2010	13,678.28	6,798	5,128	8,550	11.89	719
2013	1,170.11	444	335	835	14.29	58
2014	1,744.66	590	445	1,300	15.19	86
2015	12,604.36	3,726	2,811	9,793	16.08	609
2017	24,776.44	5,178	3,906	20,870	17.98	1,161
2018	8,807.15	1,457	1,099	7,708	18.93	407
2019	475,251.29	57,648	43,487	431,764	19.93	21,664
2020	45,347.38	3,510	2,648	42,699	20.87	2,046
2021	34,601.41	1,149	866	33,735	21.87	1,543
2022	9,821.31	54	41	9,780	22.50	435
	758,318.58	162,277	122,414	635,905		36,197

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 4.77

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1999	461,295.54	268,659	272,037	189,259	16.31	11,604
2005	51,250.80	22,919	23,208	28,043	20.70	1,355
2006	15,727.19	6,664	6,747	8,980	21.42	419
2009	1,330.99	462	468	863	24.01	36
	529,604.52	298,704	302,460	227,144		13,414
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9						2.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1905	186,417.88	186,418	186,418			
1970	63,854.98	56,837	63,855			
1975	154.09	134	154			
1978	22,876.80	19,516	22,571	306	7.53	41
1987	33,272.90	26,362	30,488	2,785	9.11	306
1988	13,996.97	11,007	12,730	1,267	9.17	138
1996	27,838.20	19,712	22,797	5,041	10.61	475
1999	1,102,314.40	739,763	855,556	246,758	11.15	22,131
2002	17,167.48	10,816	12,509	4,658	11.60	402
2003	3,411.10	2,098	2,426	985	11.74	84
2005	2,375,537.43	1,380,662	1,596,774	778,763	12.07	64,521
2006	51,710.13	29,077	33,628	18,082	12.26	1,475
2007	50,921.49	27,717	32,055	18,866	12.35	1,528
2008	131,923.02	69,114	79,932	51,991	12.50	4,159
2009	1,109,750.80	557,539	644,809	464,942	12.63	36,813
2010	172,306.13	82,604	95,534	76,772	12.76	6,017
2011	362,807.07	164,968	190,790	172,017	12.89	13,345
2012	39,797.35	16,993	19,653	20,144	13.08	1,540
2013	261,022.08	103,913	120,178	140,844	13.23	10,646
2014	558,939.38	205,354	237,498	321,441	13.35	24,078
2015	607,054.32	202,028	233,651	373,403	13.53	27,598
2016	671,062.43	198,702	229,804	441,258	13.67	32,279
2017	1,187,960.88	304,118	351,721	836,240	13.80	60,597
2018	1,253,934.09	266,085	307,735	946,199	13.92	67,974
2019	763,124.21	125,687	145,360	617,764	13.94	44,316
2020	2,686,173.56	300,851	347,943	2,338,231	13.88	168,460
2021	997,707.11	52,679	60,925	936,782	13.45	69,649
2022	322,859.92	3,067	3,547	319,313	13.03	24,506
	15,075,896.20	5,163,821	5,941,041	9,134,855		683,078
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 4.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1970	6.61	6	6	1	6.39	
1972	322.64	284	263	60	6.75	9
1975	527.39	459	425	102	7.01	15
1978	661.19	564	522	139	7.53	18
1981	852.42	712	659	193	8.03	24
1989	10,032.32	7,787	7,212	2,820	9.44	299
1990	5,296.47	4,070	3,769	1,527	9.57	160
1995	37,286.74	26,832	24,851	12,436	10.42	1,193
1999	3,387.66	2,273	2,105	1,283	11.15	115
2001	113,279.03	73,099	67,701	45,578	11.41	3,995
2005	7,424.42	4,315	3,997	3,427	12.07	284
2006	192.36	108	100	92	12.26	8
2008	328.19	172	159	169	12.50	14
2010	3,800.03	1,822	1,687	2,113	12.76	166
2011	4,236.54	1,926	1,784	2,453	12.89	190
2017	1,496.05	383	355	1,141	13.80	83
2021	13,719.38	724	671	13,048	13.45	970
2022	4,593.67	44	40	4,553	13.03	349
	207,443.11	125,580	116,306	91,137		7,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 3.80

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1970	5,366.10	4,499	4,904	462	9.98	46
1972	25,276.55	20,750	22,617	2,660	10.85	245
1973	178,213.31	145,083	158,135	20,078	11.13	1,804
1977	20,350.18	15,936	17,370	2,980	12.39	241
1980	416,103.47	314,449	342,737	73,366	13.50	5,435
1982	29,268.99	21,524	23,460	5,809	14.30	406
1985	32,921.71	23,351	25,452	7,470	15.06	496
1986	65,463.25	45,634	49,739	15,724	15.53	1,012
1987	3,938.61	2,710	2,954	985	15.76	62
1988	41,240.51	27,837	30,341	10,900	16.25	671
1989	5,486.47	3,647	3,975	1,511	16.51	92
1990	4,733.47	3,096	3,375	1,358	16.80	81
1991	466,043.68	299,526	326,472	139,572	17.10	8,162
1992	7,251.44	4,573	4,984	2,267	17.42	130
1993	60,779.54	37,568	40,948	19,832	17.76	1,117
1994	131,499.44	79,557	86,714	44,785	18.12	2,472
1995	765,453.12	452,536	493,246	272,207	18.50	14,714
1996	9,180.98	5,319	5,798	3,383	18.69	181
1997	10,394.44	5,866	6,394	4,000	19.11	209
1998	9,581.22	5,279	5,754	3,827	19.35	198
1999	1,211,695.99	650,560	709,085	502,611	19.62	25,617
2001	7,497.05	3,796	4,137	3,360	20.23	166
2002	1,159,494.80	567,921	619,011	540,484	20.57	26,275
2003	2,746,616.78	1,297,776	1,414,525	1,332,092	20.93	63,645
2004	11,979.31	5,465	5,957	6,022	21.16	285
2005	2,231,945.16	979,378	1,067,483	1,164,462	21.42	54,363
2006	49,596.83	20,855	22,731	26,866	21.70	1,238
2007	70,110.90	28,128	30,658	39,453	22.01	1,793
2008	593,372.91	226,787	247,189	346,184	22.22	15,580
2009	302,095.77	109,389	119,230	182,866	22.46	8,142
2010	250,755.16	85,457	93,145	157,610	22.73	6,934
2011	553,063.74	175,985	191,817	361,247	23.03	15,686
2012	135,270.54	39,959	43,554	91,717	23.25	3,945
2013	198,487.18	53,830	58,673	139,814	23.51	5,947
2014	635,616.10	156,616	170,705	464,911	23.70	19,616
2015	2,609,574.52	574,106	625,753	1,983,822	23.93	82,901
2016	3,593,397.42	692,088	754,348	2,839,049	24.10	117,803
2017	5,000,611.76	819,600	893,332	4,107,280	24.23	169,512
2018	1,676,320.40	223,118	243,190	1,433,130	24.42	58,687
2019	2,999,506.16	302,650	329,876	2,669,630	24.50	108,964

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
2020	18,857,370.82	1,257,787	1,370,938	17,486,433	24.50	713,732
2021	11,077,074.02	330,097	359,792	10,717,282	24.38	439,593
2022	3,683,148.34	18,784	20,474	3,662,674	24.33	150,541
	61,943,148.14	10,138,872	11,050,972	50,892,176		2,128,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.9 3.44

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,405	3,668	1,495	8.39	178
2006	27,208.44	11,142	9,279	17,929	22.71	789
2007	24,236.77	9,438	7,860	16,377	23.13	708
2008	8,178.49	3,014	2,510	5,668	23.56	241
2009	11,218.89	3,891	3,240	7,979	24.01	332
2013	31,735.34	8,108	6,753	24,982	25.50	980
2014	14,634.76	3,381	2,816	11,819	25.81	458
2021	3.80			4	23.58	
2022	1.27		0	2	21.71	
	122,380.86	43,379	36,126	86,255		3,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 3.01

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,480	1,094	2,922	23.56	124
2010	2,248.23	732	541	1,707	24.35	70
2021	0.20					
2022	0.07		0			
	6,264.44	2,212	1,635	4,629		194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 3.10						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,631	8,322	1,316	5.81	227
1973	5,163.10	4,606	4,441	722	5.90	122
2003	35,788.00	17,178	16,562	19,226	20.31	947
2011	7,619.38	2,261	2,180	5,440	25.48	214
	58,208.17	32,676	31,505	26,703		1,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 2.59						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	239,950	214,509	114,550	5.85	19,581
2007	9,438.16	6,654	5,949	3,489	6.17	565
2010	319,816.58	193,905	173,346	146,471	7.63	19,197
2011	994.14	562	502	492	8.26	60
	659,308.34	441,071	394,306	265,002		39,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7						5.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	9,277	8,924	3,798	5.85	649
2007	3,383.22	2,385	2,294	1,089	6.17	176
2008	1,019.00	689	663	356	6.58	54
2009	1,352.64	871	838	515	7.05	73
2010	406.00	246	237	169	7.63	22
2011	1,400.22	792	762	638	8.26	77
2013	46,874.49	22,228	21,381	25,493	9.70	2,628
	67,157.11	36,488	35,099	32,058		3,679
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 5.48

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND
DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	601	751	306	10.46	29
2009	10,978.70	5,852	7,309	3,670	11.17	329
	12,036.17	6,453	8,060	3,976		358
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 2.97

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	2,385.62	1,879	2,386			
2007	1,881.61	1,388	1,882			
2010	2,209.99	1,298	2,210			
2014	2,692.49	1,043	2,332	360	12.25	29
2016	1,025.75	295	659	367	14.25	26
2019	7,487.58	1,030	2,302	5,186	17.25	301
2020	9,915.80	868	1,941	7,975	18.25	437
2021	19,935.23	748	1,672	18,263	19.25	949
2022	6,645.08	42	94	6,551	19.88	330
	54,179.15	8,591	15,478	38,701		2,072
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.82						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	114,001.23	76,951	50,439	63,562	3.25	19,558
2016	67,476.93	38,799	25,432	42,045	4.25	9,893
2017	38,326.49	18,205	11,933	26,393	5.25	5,027
2018	8,441.84	3,166	2,075	6,367	6.25	1,019
2019	9,564.42	2,630	1,724	7,840	7.25	1,081
2021	10,955.86	822	539	10,417	9.25	1,126
2022	3,651.95	46	30	3,622	9.88	367
	252,418.72	140,619	92,172	160,247		38,071
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2						15.08

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	81,121.03	60,841	50,169	30,952	1.25	24,762
2019	178,483.76	98,166	80,947	97,537	2.25	43,350
2020	164,867.13	57,703	47,581	117,286	3.25	36,088
2021	529,466.06	79,420	65,489	463,977	4.25	109,171
2022	176,488.69	4,412	3,638	172,851	4.88	35,420
	1,130,426.67	300,542	247,824	882,603		248,791
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5						22.01

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	109,270.90	84,685	83,988	25,283	2.25	11,237
2015	9,836.41	6,640	6,585	3,251	3.25	1,000
2016	233.83	134	133	101	4.25	24
2017	74,235.26	35,262	34,972	39,263	5.25	7,479
2018	72,975.79	27,366	27,141	45,835	6.25	7,334
2019	35,485.70	9,759	9,679	25,807	7.25	3,560
2020	64,611.91	11,307	11,214	53,398	8.25	6,472
2021	250,359.51	18,777	18,623	231,737	9.25	25,053
2022	83,453.17	1,043	1,034	82,419	9.88	8,342
	700,462.48	194,973	193,369	507,094		70,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 10.06

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	46,188.87	23,864	33,498	12,691	7.25	1,750
2015	16,989.67	7,645	10,731	6,259	8.25	759
2016	65,789.80	25,219	35,401	30,389	9.25	3,285
2017	45,063.28	14,270	20,031	25,032	10.25	2,442
2018	122,239.14	30,560	42,898	79,341	11.25	7,053
2019	20,806.95	3,815	5,355	15,452	12.25	1,261
2021	216,510.20	10,826	15,197	201,313	14.25	14,127
2022	72,170.07	601	843	71,327	14.88	4,793
	605,757.98	116,800	163,954	441,804		35,470

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.86

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
1989	5,277.92	5,203	5,278			
2013	85,716.07	51,678	85,716			
2014	16,125.32	8,824	16,125			
2015	26,006.15	12,639	24,946	1,060	7.14	148
2016	59,752.30	25,114	49,569	10,183	7.93	1,284
2017	90,422.05	31,829	62,823	27,599	8.74	3,158
2018	208,770.49	58,560	115,583	93,187	9.62	9,687
2019	114,526.16	23,718	46,814	67,712	10.53	6,430
2020	769,335.46	101,552	200,439	568,896	11.51	49,426
2021	42,788.27	2,422	4,780	38,008	12.50	3,041
2022	14,262.76	134	265	13,998	13.12	1,067
	1,432,982.95	321,673	612,338	820,645		74,241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 5.18

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	4,484.78	3,756	3,599	886	3.25	273
2009	5,075.00	3,235	3,100	1,975	7.25	272
	9,559.78	6,991	6,699	2,860		545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 5.70

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	828.00	735	406	422	2.25	188
2005	17,079.00	14,304	7,899	9,180	3.25	2,825
2006	5,414.38	4,264	2,355	3,059	4.25	720
2007	3,411.17	2,516	1,389	2,022	5.25	385
2008	1,889.56	1,299	717	1,173	6.25	188
2009	46,495.93	29,641	16,370	30,126	7.25	4,155
2011	33,817.10	18,177	10,038	23,779	9.25	2,571
2014	6,938.06	2,688	1,484	5,454	12.25	445
2015	11,505.54	3,883	2,144	9,362	13.25	707
2016	18,979.86	5,457	3,014	15,966	14.25	1,120
2017	47,945.32	11,387	6,289	41,656	15.25	2,732
2018	62,374.76	11,695	6,459	55,916	16.25	3,441
2019	11,246.56	1,546	854	10,393	17.25	602
2020	125,447.07	10,977	6,062	119,385	18.25	6,542
2021	377,756.58	14,166	7,824	369,933	19.25	19,217
2022	124,607.50	779	430	124,178	19.88	6,246
	895,736.39	133,514	73,734	822,003		52,084

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 5.81

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	713.99	507	566	148	7.25	20
2005	38,413.18	25,737	28,750	9,663	8.25	1,171
2006	42,593.89	26,834	29,975	12,619	9.25	1,364
2007	32,179.22	18,986	21,209	10,970	10.25	1,070
2008	43,643.70	24,004	26,814	16,830	11.25	1,496
2009	8,888.55	4,533	5,064	3,825	12.25	312
2010	10,577.49	4,971	5,553	5,024	13.25	379
2011	23,126.89	9,945	11,109	12,018	14.25	843
2012	1,790.10	698	780	1,010	15.25	66
2013	6,884.99	2,410	2,692	4,193	16.25	258
2014	29,949.87	9,284	10,371	19,579	17.25	1,135
2015	152,863.70	41,273	46,104	106,760	18.25	5,850
2016	91,391.25	21,020	23,481	67,910	19.25	3,528
2017	58,013.63	11,023	12,313	45,701	20.25	2,257
2018	100,376.10	15,056	16,819	83,557	21.25	3,932
2019	1,090.83	120	134	957	22.25	43
2020	112,657.26	7,886	8,809	103,848	23.25	4,467
2021	49,871.20	1,496	1,671	48,200	24.25	1,988
2022	14,049.31	70	78	13,971	24.88	562
	819,075.15	225,853	252,292	566,783		30,741

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 3.75

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2.5						
NET SALVAGE PERCENT.. 0						
2000	30,076.00	23,811	25,319	4,757	5.72	832
2004	2,984.00	2,219	2,359	625	6.12	102
2005	30,737.00	22,346	23,761	6,976	6.29	1,109
2006	3,444.00	2,441	2,596	848	6.47	131
2007	64,936.28	44,540	47,360	17,576	6.75	2,604
2008	6,630.00	4,385	4,663	1,967	7.04	279
2009	6,343.00	4,011	4,265	2,078	7.41	280
2010	3,767.00	2,257	2,400	1,367	7.86	174
2011	18,093.39	10,172	10,816	7,277	8.37	869
2012	3,459.34	1,804	1,918	1,541	8.94	172
2013	2,414.11	1,153	1,226	1,188	9.56	124
	172,884.12	119,139	126,683	46,201		6,676
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9						3.86

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	24,463.32	22,425	19,259	5,204	1.25	4,163
2009	2,950.38	2,508	2,154	796	2.25	354
2011	9,314.11	6,675	5,733	3,581	4.25	843
2012	2,556.55	1,662	1,427	1,130	5.25	215
2013	127,230.97	74,218	63,739	63,492	6.25	10,159
2014	28,256.79	14,599	12,538	15,719	7.25	2,168
2015	19,657.44	8,846	7,597	12,060	8.25	1,462
2016	4,848.22	1,858	1,596	3,252	9.25	352
2017	171,135.31	54,193	46,541	124,594	10.25	12,156
2018	5,749.06	1,437	1,234	4,515	11.25	401
2019	228,196.40	41,835	35,928	192,268	12.25	15,695
2020	195,291.18	22,785	19,568	175,723	13.25	13,262
2021	259,621.20	12,981	11,148	248,473	14.25	17,437
2022	17,809.04	148	127	17,682	14.88	1,188
	1,097,079.97	266,170	228,589	868,491		79,855
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9						7.28

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	33,295.71	19,145	16,307	16,989	4.25	3,997
2017	150,989.20	71,720	61,087	89,902	5.25	17,124
2018	529,532.51	198,575	169,136	360,397	6.25	57,664
2019	528,536.96	145,348	123,800	404,737	7.25	55,826
2020	1,041,005.17	182,176	155,167	885,838	8.25	107,374
2021	298,239.25	22,368	19,052	279,187	9.25	30,182
2022	99,413.08	1,243	1,059	98,354	9.88	9,955
	2,681,011.88	640,575	545,608	2,135,404		282,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 10.52

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	570.23	336	463	107	10.25	10
2010	191.19	90	124	67	13.25	5
2011	1,773.24	762	1,050	723	14.25	51
2012	26,101.44	10,180	14,035	12,066	15.25	791
2014	2,292.01	711	980	1,312	17.25	76
2021	7.46			7	24.25	
2022	2.49		0	3	24.88	
	30,938.06	12,079	16,652	14,286		933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.3 3.02

**CUSTOMERS' ADVANCES AND
CONTRIBUTIONS IN AID OF CONSTRUCTION**

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	308,906	517,301	759,699	33.69	22,550
2021	27,009.91	789	1,321	25,689	37.34	688
	1,304,009.91	309,695	518,622	785,388		23,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.8 1.78

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	27,688	31,250	7,946	20.68	384
1973	13,556.99	9,451	10,667	2,890	21.18	136
1980	10,637.50	6,795	7,669	2,968	23.61	126
1981	47,773.77	29,983	33,840	13,934	24.18	576
2011	135,000.00	29,322	33,094	101,906	38.75	2,630
2017	838,712.00	83,703	94,470	744,242	42.87	17,360
2019	316,465.00	18,355	20,716	295,749	44.64	6,625
2021	29,639.85	705	795	28,845	46.05	626
	1,430,981.07	206,002	232,501	1,198,480		28,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.1 1.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	33,432	28,848	13,152	12.75	1,032
1973	7,981.64	6,304	5,440	2,542	12.98	196
1980	6,844.83	4,944	4,266	2,579	16.05	161
1986	561,771.00	365,488	315,379	246,392	19.20	12,833
1987	469,604.40	300,265	259,098	210,506	19.60	10,740
1999	1,179,768.83	547,531	472,463	707,306	26.27	26,924
2001	745,942.16	321,949	277,809	468,133	27.33	17,129
2002	872,209.25	361,792	312,190	560,019	27.87	20,094
2003	971,761.31	386,275	333,316	638,445	28.42	22,465
2004	916,760.18	348,186	300,449	616,311	28.98	21,267
2006	150,000.00	51,510	44,448	105,552	30.12	3,504
2007	79,963.00	25,948	22,390	57,573	30.70	1,875
2008	51,125.00	15,675	13,526	37,599	31.09	1,209
2011	94,630.00	23,393	20,186	74,444	32.73	2,274
2012	370,713.84	84,226	72,678	298,036	33.17	8,985
2013	16,080.27	3,321	2,866	13,214	33.62	393
2020	78,140.79	3,720	3,210	74,931	35.01	2,140
2021	139,920.55	4,435	3,826	136,094	34.34	3,963
	6,755,217.05	2,888,394	2,492,388	4,262,829		157,184
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 2.33

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,204	1,132	505	14.30	35
1983	13,000.00	9,370	8,812	4,188	15.01	279
2021	309.58	8	8	302	41.79	7
	14,946.39	10,582	9,952	4,995		321
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.15						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1970	19,117.80	12,367	11,583	7,535	28.25	267
1972	739,587.98	467,272	437,661	301,927	28.99	10,415
1973	158,612.90	98,197	91,974	66,639	29.99	2,222
1977	18,223.43	10,602	9,930	8,293	32.17	258
1980	250,225.15	137,899	129,160	121,065	34.01	3,560
1981	465,119.47	252,095	236,120	228,999	34.44	6,649
1982	139,234.47	73,613	68,948	70,286	35.44	1,983
1999	228,231.05	75,293	70,522	157,709	46.21	3,413
2006	168,816.14	39,874	37,347	131,469	50.92	2,582
2010	1,745,849.85	315,999	295,974	1,449,876	53.18	27,264
2011	186,353.00	31,046	29,079	157,274	53.77	2,925
2012	240,000.00	36,504	34,191	205,809	54.35	3,787
2013	21,203.00	2,913	2,728	18,475	54.94	336
2014	32,176.58	3,938	3,688	28,489	55.54	513
2017	5,459,708.90	422,581	395,803	5,063,906	56.60	89,468
2019	49,429.29	2,269	2,125	47,304	57.13	828
2021	1,175,682.27	23,161	21,694	1,153,988	56.02	20,600
2022	391,894.09	901	843	391,051	53.64	7,290
	11,489,465.37	2,006,524	1,879,370	9,610,095		184,360
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.1 1.60

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1970	13,338.75	8,629	7,468	5,871	28.25	208
1972	39,847.06	25,175	21,787	18,060	28.99	623
1973	28,745.49	17,796	15,401	13,344	29.99	445
1977	116.92	68	59	58	32.17	2
1980	22,093.00	12,175	10,536	11,557	34.01	340
1986	53,412.00	25,969	22,474	30,938	37.78	819
1991	24,968.00	10,671	9,235	15,733	41.19	382
1999	2,760,060.31	910,544	787,998	1,972,062	46.21	42,676
2004	126,000.00	33,327	28,842	97,158	49.36	1,968
2011	358,844.00	59,783	51,737	307,107	53.77	5,711
2014	45,199.00	5,532	4,787	40,412	55.54	728
2015	99,144.95	10,708	9,267	89,878	55.75	1,612
2017	638,045.57	49,385	42,739	595,307	56.60	10,518
2019	152,345.71	6,993	6,051	146,294	57.13	2,561
	4,362,160.76	1,176,755	1,018,381	3,343,779		68,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.7 1.57						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	35	50			
1977	2,359.54	1,510	2,326	34	25.18	1
1980	12,216.58	7,345	11,316	901	27.69	33
1981	5,935.68	3,507	5,403	533	28.21	19
1982	1,028.22	593	914	114	29.21	4
1984	53,053.00	29,243	45,054	7,999	30.74	260
1999	501,480.17	171,105	263,615	237,865	43.92	5,416
2005	75,000.00	18,968	29,223	45,777	49.48	925
2006	55,485.24	13,194	20,328	35,157	50.48	696
2007	549,978.58	122,480	188,701	361,278	51.48	7,018
2013	18,908.00	2,515	3,875	15,033	57.04	264
2014	27,150.44	3,198	4,927	22,223	58.04	383
2015	24,679.05	2,532	3,901	20,778	59.04	352
2017	161,089.36	11,631	17,919	143,170	61.04	2,346
2019	23,002.00	961	1,481	21,521	63.04	341
2020	17,643.24	469	722	16,921	64.04	264
2021	29,475.67	504	777	28,699	64.66	444
2022	7,372.58	14	21	7,351	65.66	112
	1,565,907.35	389,804	600,553	965,354		18,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.21						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,489	35,335	8,196	9.11	900
2017	421,017.00	107,780	110,425	310,592	13.80	22,507
2019	31,460.00	5,181	5,308	26,152	13.94	1,876
2020	45,428.73	5,088	5,213	40,216	13.88	2,897
2021	25,898.32	1,966	2,014	23,884	13.69	1,745
2022	6,647.30	63	65	6,582	13.03	505
	573,981.95	154,567	158,360	415,622		30,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 5.30

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	71,915	84,629	3,708	11.13	333
1980	141,308.51	106,787	125,666	15,643	13.50	1,159
1986	37,451.00	26,107	30,722	6,729	15.53	433
1999	734,508.02	394,357	464,075	270,433	19.62	13,784
2006	100,000.00	42,050	49,484	50,516	21.70	2,328
2007	100,000.00	40,120	47,213	52,787	22.01	2,398
2011	352,188.97	112,067	131,880	220,309	23.03	9,566
2020	6,410.96	428	504	5,907	24.50	241
2021	239,439.31	10,535	12,397	227,042	24.45	9,286
2022	60,621.34	309	363	60,258	24.33	2,477
	1,860,264.86	804,675	946,933	913,331		42,005
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.7 2.26

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,311	1,342	195	8.39	23
	1,536.55	1,311	1,342	195		23
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 1.50

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,371	1,366	171	5.90	29
	1,536.55	1,371	1,366	171		29
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9						1.89

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	7,368	7,851	5,179	8.26	627
	13,030.75	7,368	7,851	5,179		627
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3						4.81

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	72.91	73	73			
1977	89.28	89	89			
1979	20.53	21	21			
1982	92.26	92	92			
	274.98	275	275			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	260.00	260	260			
1972	1,400.00	1,400	1,400			
1974	141.36	141	141			
1975	774.96	775	775			
1976	177.97	178	178			
1978	119.04	119	119			
1979	602.65	603	603			
1980	757.40	757	757			
1981	215.76	216	216			
	4,449.14	4,449	4,449			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1972	1,267.00	1,267	1,267			
1977	35.71	36	36			
1981	19.34	19	19			
1982	7.44	7	7			
1983	33.33	33	34			
	1,362.82	1,362	1,363			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,519.52	441	462	2,058	8.25	249
2021	8,662.94	975	1,021	7,642	8.88	861
	11,182.46	1,416	1,483	9,699		1,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 9.93

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
354.20	110,163.77			
354.30	5,612.05			
354.40	468,580.32			
360.00	48,182.83			
363.00	5,691.00	94.70		94.70-
371.30	153,780.54			
380.00	188,331.40	23,840.11		23,840.11-
	980,341.91	23,934.81		23,934.81-
2018 TRANSACTION YEAR				
354.20	18,056.83	1,334.46		1,334.46-
354.30	103,925.73	7,680.48		7,680.48-
354.40	177,579.05	13,123.72		13,123.72-
363.00		8,452.67		8,452.67-
371.30	175,314.80			
380.00		10,140.36		10,140.36-
	474,876.41	40,731.69		40,731.69-
2019 TRANSACTION YEAR				
354.20	113,438.56			
354.30	165,641.15			
354.40	136,902.27	9,053.97		9,053.97-
361.00		7,648.00		7,648.00-
363.00		2,155.91		2,155.91-
371.30	163,539.28	10,399.76		10,399.76-
	579,521.26	29,257.64		29,257.64-
2020 TRANSACTION YEAR				
354.20	71,736.76			
354.30	25,040.76			
354.40	2,683,320.63	739,453.08		739,453.08-
363.00		3,085.65		3,085.65-
371.30	165,797.84			
380.00		142,233.63		142,233.63-
	2,945,895.99	884,772.36		884,772.36-

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
354.20	15,857.31	103.44		103.44-
354.30	28,774.15	4,649.78		4,649.78-
354.40	233,778.22	59,039.67		59,039.67-
361.00		782.10		782.10-
363.00		5,203.68		5,203.68-
371.30	133,572.48	5,586.52		5,586.52-
380.00		71,628.50		71,628.50-
	411,982.16	146,993.69		146,993.69-
TOTAL	5,392,617.73	1,125,690.19		1,125,690.19-

Exhibit No. 6-B, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

ALL OTHER WASTEWATER OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

Prepared by:



*Excellence Delivered **As Promised***

Exhibit No. 6-B, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

ALL OTHER WASTEWATER OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Gannett Fleming

*Excellence Delivered **As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2023 for all other wastewater operations. The results of our study as of March 31, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

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www.gfvrc.com

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.
DEPRECIATION STUDY
PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of March 31, 2023 for all other wastewater operation systems. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on pages III-2 and III-3.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONSTABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT							
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,539.02					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	897,481.89					
TOTAL NONDEPRECIABLE PLANT							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	26,029,900.75	3,523,645	22,506,256	621,307	2.39	36.2
PUMPING	60-S1	7,365,328.15	1,535,817	5,829,511	146,513	1.99	39.8
TREATMENT AND DISPOSAL	50-R2	40,333,665.49	8,106,770	32,226,895	1,020,903	2.53	31.6
RECLAIMED WATER TREATMENT	60-R2.5	37,984.87	14,283	23,702	616	1.62	38.5
GENERAL	50-R3	567,822.33	312,607	255,215	10,297	1.81	24.8
TOTAL ACCOUNT 354							
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	41,865	50,294	4,411	4.79	11.4
PUMPING	25-R2.5	545,259.51	244,701	300,558	24,383	4.47	12.3
TREATMENT AND DISPOSAL	25-R2.5	3,651,216.35	841,557	2,809,659	167,342	4.58	16.8
TOTAL ACCOUNT 355							
360.00 COLLECTION MAINS - FORCE	75-R2.5	28,115,216.51	5,904,417	22,210,800	455,135	1.62	48.8
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	49,651,442.71	7,355,355	42,296,088	813,032	1.64	52.0
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	5,467	5,933	426	3.74	13.9
363.00 SERVICES	70-R4	12,794,670.83	4,056,089	8,738,582	178,277	1.39	49.0
364.00 METERS	25-S2.5	773,425.30	148,153	625,272	36,687	4.74	17.0
370.30 RECEIVING WELLS	40-S2.5	529,604.52	315,859	213,745	13,171	2.49	16.2
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	16,270,334.91	6,455,678	9,814,657	734,809	4.52	13.4
RECLAIMED WATER TREATMENT	25-L0.5	212,029.74	109,140	102,889	8,734	4.12	11.8
TOTAL ACCOUNT 371.3							
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	79,363,779.32	12,184,039	67,179,741	2,801,838	3.53	24.0

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
381.00 PLANT SEWERS TREATMENT AND DISPOSAL RECLAIMED WATER TREATMENT TOTAL ACCOUNT 381	40-R1.5 40-R1.5	122,380.86 6,264.44 128,645.30	39,809 1,829 41,639	82,571 4,435 87,006	3,582 189 3,771	2.93 3.02	23.1 23.5
382.00 OUTFALL LINES	40-R2.5	208,208.17	34,955	173,253	6,472	3.11	26.8
389.00 OTHER PLANT AND MISCELLANEOUS EQUIPMENT COLLECTION PUMPING TREATMENT AND DISPOSAL TOTAL ACCOUNT 389	20-L3 20-L3 25-S2.5	659,308.34 67,157.11 12,036.17 738,501.62	433,733 38,780 8,418 480,930	225,576 28,378 3,619 257,573	35,567 3,484 347 39,398	5.39 5.19 2.88	6.3 8.1 10.4
390.00 OFFICE FURNITURE AND EQUIPMENT FURNITURE OFFICE EQUIPMENT COMPUTER HARDWARE COMPUTER SOFTWARE - 10 YEARS COMPUTER SOFTWARE - 15 YEARS TOTAL ACCOUNT 390	20-SQ 10-SQ 5-SQ 10-SQ 15-SQ	54,179.15 252,418.72 1,049,305.64 700,462.48 605,757.98 2,662,123.97	18,187 117,414 388,056 263,415 204,358 991,430	35,992 135,005 661,250 437,047 401,400 1,670,694	2,036 42,752 233,164 69,422 34,907 382,281	* * * * *	17.7 3.2 2.8 6.3 11.5
391.00 TRANSPORTATION EQUIPMENT	15-L3	1,572,982.95	655,192	917,791	88,068	5.60	10.4
392.00 STORES EQUIPMENT	20-SQ	9,559.78	7,177	2,382	569	*	4.2
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,035,736.39	122,021	913,716	59,409	*	15.4
394.00 LABORATORY EQUIPMENT	25-SQ	881,575.15	286,305	595,270	33,116	*	18.0
395.00 POWER OPERATED EQUIPMENT	20-L2.5	172,884.12	133,356	39,528	5,946	3.44	6.6
396.00 COMMUNICATION EQUIPMENT GENERAL SCADA TOTAL ACCOUNT 396	15-SQ 10-SQ	1,150,858.33 3,117,770.20 4,268,628.53	279,434 835,547 1,114,981	871,424 2,282,223 3,153,647	81,894 327,788 409,682	* *	10.6 7.0
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	30,938.06	17,889	13,049	913	*	14.3
TOTAL DEPRECIABLE PLANT		278,055,025.20	55,041,320	223,013,706	8,067,506		
TOTAL WASTEWATER PLANT IN SERVICE		281,132,011.77	55,041,320	223,013,706	8,067,506		



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONSTABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,304,009.91	541,833	762,177	22,810	1.75	33.4
PUMPING	60-S1	1,430,981.07	260,978	1,170,003	28,341	1.98	41.3
TREATMENT AND DISPOSAL	50-R2	6,755,217.05	2,649,785	4,105,432	154,122	2.28	26.6
GENERAL	50-R3	14,946.39	10,273	4,673	314	2.10	14.9
TOTAL ACCOUNT 354		9,505,154.42	3,462,869	6,042,285	205,587		
360.00 COLLECTION MAINS - FORCE	75-R2.5	11,494,465.37	2,063,242	9,431,223	181,375	1.58	52.0
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	4,362,160.76	1,086,867	3,275,293	67,839	1.56	48.3
363.00 SERVICES	70-R4	1,565,907.35	619,501	946,406	18,883	1.21	50.1
371.30 PUMPING EQUIPMENT - PUMPING	25-L0.5	573,981.95	188,781	385,201	28,324	4.93	13.6
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,860,264.86	988,975	871,289	40,332	2.17	21.6
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,365	172	21	1.37	8.2
382.00 OUTFALL LINES	40-R2.5	1,536.55	1,395	142	24	1.56	5.9
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	8,478	4,552	597	4.58	7.6
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	275	0	0	-	-
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,449	0	0	-	-
394.00 LABORATORY EQUIPMENT	25-SQ	1,362.82	1,363	0	0	-	-
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	11,182.46	2,594	8,589	1,069	9.56	8.0
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION				20,965,152	544,051		
AMORTIZATION OF NET SALVAGE							
TOTAL WASTEWATER PLANT		251,736,703.81	46,611,165	202,048,554	7,780,016		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT (1)	BOOK RESERVE AS OF MARCH 31, 2022 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	=	BOOK RESERVE AS OF MARCH 31, 2023 (8)
354.20	2,911,686		622,068		292		10,334				67		3,523,645
354.30	1,408,690		146,252		2,657		18,752				3,030		1,535,817
354.40	7,095,740		1,035,296		166,561		152,351				38,475		8,106,770
354.50	13,660		623										14,283
354.70	302,894		10,396				683						312,607
355.20	37,294		4,571										41,865
355.30	219,233		25,560				91						244,701
355.40	673,104		169,890				1,437						841,557
360.00	5,556,492		456,531				108,606						5,904,417
361.00	6,904,947		776,302		1,789		325,287				2,396		7,355,355
362.00	5,031		437										5,467
363.00	3,900,996		174,164		4,002		18,970				4,103		4,056,089
364.00	122,414		36,532				10,793						148,153
370.30	302,460		13,399										315,859
371.30	5,941,041		709,992		3,590		190,958				7,987		6,455,678
371.50	116,306		7,970				15,136						109,140
380.00	11,050,972		2,430,479		54,104		1,230,633				120,883		12,184,039
381.40	36,126		3,684										39,809
381.50	1,635		194										1,829
382.00	31,505		3,450										34,955
389.20	394,306		39,427										433,733
389.30	35,099		3,680										38,780
389.40	8,060		357										8,418
390.10	15,478		2,709										18,187
390.20	92,172		25,242										117,414
390.30	247,824		221,353				81,121						388,056
390.40	193,369		70,046										263,415
390.41	163,954		40,404										204,358
391.00	612,338		77,855				35,000						655,192
392.00	6,699		478										7,177
393.00	73,734		48,287										122,021
394.00	252,292		34,013										286,305
395.00	126,683		6,673										133,356
396.00	228,589		75,309				24,463						279,434
396.70	545,608		289,939										835,547
397.00	16,652		1,238										17,899
SUBTOTAL	49,645,082		7,564,799		232,995		2,224,614		0		176,942		55,041,320

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT (1)	BOOK RESERVE AS OF MARCH 31, 2022 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	=	BOOK RESERVE AS OF MARCH 31, 2023 (8)
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
354.20	(518,622)		(23,211)										(541,833)
354.30	(232,501)		(28,477)										(260,978)
354.40	(2,492,388)		(157,397)										(2,649,785)
354.70	(9,952)		(321)										(10,273)
360.00	(1,879,370)		(183,871)										(2,063,242)
361.00	(1,018,381)		(68,486)										(1,086,867)
363.00	(600,553)		(18,947)										(619,501)
371.30	(158,360)		(30,421)										(188,781)
380.00	(946,933)		(42,042)										(988,975)
381.40	(1,342)		(23)										(1,365)
382.00	(1,366)		(29)										(1,395)
389.20	(7,851)		(627)										(8,478)
390.10	(275)												(275)
393.00	(4,449)												(4,449)
394.00	(1,363)												(1,363)
396.70	(1,483)		(1,110)										(2,594)
SUBTOTAL	(7,875,191)		(554,963)		0		0		0		0		(8,430,154)
TOTAL	41,769,891		7,009,836		232,995		2,224,614		0		176,942		46,611,165

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

ACCOUNT (1)	ORIGINAL COST AS OF MARCH 31, 2022 (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT * (5)
UTILITY PLANT IN SERVICE				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	25,169,104.87	26,029,900.75	2.43	622,068
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	7,259,902.19	7,365,328.15	2.00	146,252
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	39,611,957.52	40,333,665.49	2.59	1,035,296
354.50 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	37,932.84	37,984.87	1.64	623
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	568,373.21	567,822.33	1.83	10,396
355.20 POWER GENERATING EQUIPMENT - COLLECTION	92,159.43	92,159.43	4.96	4,571
355.30 POWER GENERATING EQUIPMENT - PUMPING	535,487.75	545,259.51	4.73	25,560
355.40 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	3,547,515.67	3,651,216.35	4.72	169,890
360.00 COLLECTION MAINS - FORCE	27,900,822.14	28,115,216.51	1.63	456,531
361.00 COLLECTION MAINS - GRAVITY	45,600,354.34	49,651,442.71	1.63	776,302
362.00 SPECIAL COLLECTING STRUCTURES	11,400.44	11,400.44	3.83	437
363.00 SERVICES	12,264,880.90	12,794,670.83	1.39	174,164
364.00 METERS	758,318.58	773,425.30	4.77	36,532
370.30 RECEIVING WELLS	529,604.52	529,604.52	2.53	13,399
371.30 PUMPING EQUIPMENT - PUMPING	15,075,896.20	16,270,334.91	4.53	709,992
371.50 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	207,443.11	212,029.74	3.80	7,970
380.00 TREATMENT AND DISPOSAL EQUIPMENT	61,943,148.14	79,363,779.32	3.44	2,430,479
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	122,380.86	122,380.86	3.01	3,684
381.50 PLANT SEWERS - RECLAIMED WATER TREATMENT	6,264.44	6,264.44	3.10	194
382.00 OUTFALL LINES	58,208.17	208,208.17	2.59	3,450
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	659,308.34	659,308.34	5.98	39,427
389.30 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING	67,157.11	67,157.11	5.48	3,680
389.40 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL	12,036.17	12,036.17	2.97	357
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	54,179.15	54,179.15	5.00 **	2,709
390.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT	252,418.72	252,418.72	10.00 **	25,242
390.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	1,130,426.67	1,049,305.64	20.00 **	221,353
390.40 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS	700,462.48	700,462.48	10.00 **	70,046
390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS	605,757.98	605,757.98	6.67 **	40,404
391.00 TRANSPORTATION EQUIPMENT	1,432,982.95	1,572,982.95	5.18	77,855
392.00 STORES EQUIPMENT	9,559.78	9,559.78	5.00 **	478
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	895,736.39	1,035,736.39	5.00 **	48,287
394.00 LABORATORY EQUIPMENT	819,075.15	881,575.15	4.00 **	34,013
395.00 POWER OPERATED EQUIPMENT	172,884.12	172,884.12	3.86	6,673
396.00 COMMUNICATION EQUIPMENT - GENERAL	1,097,079.97	1,150,858.33	6.67 **	75,309
396.70 COMMUNICATION EQUIPMENT - SCADA	2,681,011.88	3,117,770.20	10.00 **	289,939
397.00 MISCELLANEOUS EQUIPMENT	30,938.06	30,938.06	4.00 **	1,238
TOTAL UTILITY PLANT IN SERVICE	251,922,170.24	278,055,025.20		7,564,799
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION				
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	1,304,009.91	1,304,009.91	1.78	23,211
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	1,430,981.07	1,430,981.07	1.99	28,477
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	6,755,217.05	6,755,217.05	2.33	157,397
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	14,946.39	14,946.39	2.15	321
360.20 COLLECTION MAINS - FORCE	11,489,465.37	11,494,465.37	1.60	183,871
361.20 COLLECTION MAINS - GRAVITY	4,362,160.76	4,362,160.76	1.57	68,486
363.20 SERVICES	1,565,907.35	1,565,907.35	1.21	18,947
371.30 PUMPING EQUIPMENT - PUMPING	573,981.95	573,981.95	5.30	30,421
380.40 TREATMENT AND DISPOSAL EQUIPMENT	1,860,264.86	1,860,264.86	2.26	42,042
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,536.55	1.50	23
382.40 OUTFALL LINES	1,536.55	1,536.55	1.89	29
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	13,030.75	4.81	627
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	274.98	274.98	0.00	-
393.70 TOOLS, SHOP AND GARAGE EQUIPMENT	4,449.14	4,449.14	0.00	-
394.70 LABORATORY EQUIPMENT	1,362.82	1,362.82	0.00	-
396.70 COMMUNICATION EQUIPMENT - SCADA	11,182.46	11,182.46	9.93	1,110
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	29,390,307.96	29,395,307.96		554,963
TOTAL PLANT IN SERVICE	222,531,862.28	248,659,717.24		7,009,836

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES

** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018			2019			2020			2021			2022			NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	+	GROSS SALVAGE (4)	COST OF REMOVAL (5)	+	GROSS SALVAGE (6)	COST OF REMOVAL (7)	+	GROSS SALVAGE (8)	COST OF REMOVAL (9)	+	GROSS SALVAGE (10)	COST OF REMOVAL (11)	=		
354.20		1,334.46									103.44			85.04		(1,522.95)	(305)
354.30		7,680.48									4,649.78			3,822.58		(16,152.84)	(3,231)
354.40		13,123.72			9,053.97			739,453.08			59,039.67			48,536.50		(869,206.93)	(173,841)
361.00		8,452.67			7,648.00						782.10			2,057.67		(10,487.77)	(2,098)
363.00					2,155.91			3,085.65			5,203.68			4,151.34		(23,049.25)	(4,610)
371.30					10,399.76						5,586.52			7,852.13		(23,838.41)	(4,768)
380.00		10,140.36						142,233.63			71,628.50			114,538.69		(338,541.18)	(67,708)
TOTAL	-	40,731.69		-	29,257.64		-	884,772.36		-	146,993.69		-	181,043.95		(1,282,799.33)	(256,561)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).



PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1905	168,218	168,218	0	0	0.0
1943	12,993	12,993	0	0	0.0
1945	4,027	4,027	0	0	0.0
1950	360,758	245,564	115,194	115,194	0.1
1955	14,375	12,872	1,503	116,697	0.1
1959	10,553	7,851	2,702	119,399	0.1
1960	22,661	17,161	5,500	124,899	0.1
1962	14,555	9,232	5,323	130,222	0.1
1965	86,004	51,839	34,165	164,386	0.1
1970	79,081	70,907	8,174	172,560	0.1
1971	293,063	159,892	133,171	305,731	0.2
1972	251,992	131,209	120,783	426,514	0.2
1973	370,044	177,799	192,245	618,759	0.3
1974	122,511	93,846	28,665	647,424	0.3
1975	236,867	165,383	71,484	718,908	0.4
1976	352,049	212,975	139,074	857,982	0.4
1977	104,175	71,037	33,138	891,120	0.4
1978	180,572	122,294	58,278	949,398	0.5
1979	178,922	114,910	64,012	1,013,410	0.5
1980	1,018,815	561,451	457,364	1,470,775	0.7
1981	1,104,819	496,870	607,949	2,078,724	1.0
1982	826,505	402,073	424,432	2,503,156	1.2
1983	860,867	445,861	415,006	2,918,162	1.4
1984	786,832	438,581	348,251	3,266,413	1.6
1985	803,527	400,649	402,878	3,669,291	1.8
1986	1,678,937	865,367	813,570	4,482,861	2.2
1987	418,807	191,548	227,259	4,710,121	2.3
1988	365,921	210,558	155,363	4,865,484	2.4
1989	120,943	52,515	68,428	4,933,912	2.4
1990	602,475	235,975	366,500	5,300,411	2.6
1991	575,447	343,599	231,848	5,532,260	2.7
1992	111,859	55,991	55,868	5,588,128	2.8
1993	279,393	127,196	152,197	5,740,325	2.8
1994	451,285	228,208	223,077	5,963,401	3.0
1995	4,067,507	1,698,515	2,368,992	8,332,393	4.1
1996	110,590	53,127	57,463	8,389,856	4.2
1997	270,820	109,191	161,629	8,551,485	4.2
1998	2,180,968	690,545	1,490,423	10,041,909	5.0
1999	5,493,680	2,588,819	2,904,861	12,946,769	6.4
2000	1,440,775	476,771	964,004	13,910,773	6.9
2001	2,685,125	920,802	1,764,323	15,675,096	7.8
2002	3,863,614	1,560,695	2,302,919	17,978,016	8.9
2003	3,701,578	1,580,545	2,121,033	20,099,048	10.0
2004	3,148,794	703,357	2,445,437	22,544,485	11.2
2005	13,355,487	4,871,797	8,483,690	31,028,174	15.4
2006	1,402,986	608,338	794,648	31,822,823	15.8
2007	3,252,205	1,018,626	2,233,579	34,056,402	16.9
2008	4,435,181	1,238,094	3,197,087	37,253,489	18.4
2009	7,823,820	2,402,929	5,420,891	42,674,380	21.1
2010	1,671,190	682,340	988,850	43,663,230	21.6
2011	428,480	73,638	354,842	44,018,072	21.8
2012	590,564	145,740	444,824	44,462,896	22.0
2013	2,585,677	682,495	1,903,182	46,366,078	23.0
2014	3,109,465	818,191	2,291,274	48,657,352	24.1
2015	7,596,768	1,539,173	6,057,595	54,714,947	27.1

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	7,237,489	1,547,469	5,690,020	60,404,967	29.9
2017	9,536,463	1,790,601	7,745,862	68,150,829	33.7
2018	8,928,975	1,497,717	7,431,258	75,582,087	37.4
2019	31,344,324	2,976,590	28,367,734	103,949,821	51.5
2020	51,189,715	5,156,370	46,033,345	149,983,166	74.2
2021	19,529,170	1,419,370	18,109,800	168,092,966	83.2
2022	27,721,968	817,915	26,904,053	194,997,019	96.5
2023	7,086,487	34,954	7,051,533	202,048,554	100.0
SUBTOTAL	248,659,717	46,611,165	202,048,554		
NONDEPRECIABLE	3,076,987				
TOTAL	251,736,704	46,611,165	202,048,554		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1960	2,899.47	2,347	2,803	96	14.77	6
1983	8,796.74	5,595	6,683	2,114	22.75	93
1988	51,384.56	30,178	36,047	15,338	24.42	628
1992	14,597.41	7,945	9,490	5,107	25.75	198
1995	44,579.30	22,637	27,039	17,540	26.90	652
1997	25,634.82	12,343	14,743	10,892	27.73	393
1998	60,660.44	28,377	33,895	26,765	28.16	950
1999	456.15	207	247	209	28.61	7
2000	159,823.57	70,546	84,265	75,559	28.79	2,624
2001	841,218.32	358,611	428,350	412,868	29.27	14,106
2002	12,677.43	5,208	6,221	6,456	29.76	217
2005	15,157.92	5,542	6,620	8,538	30.80	277
2007	1,357,422.48	451,071	538,790	818,632	31.64	25,873
2009	939,649.68	279,076	333,347	606,303	32.55	18,627
2010	871,670.59	243,370	290,698	580,973	32.91	17,653
2011	13,812.96	3,602	4,302	9,511	33.30	286
2014	1,508.01	305	364	1,144	34.54	33
2016	219,521.81	35,255	42,111	177,411	35.27	5,030
2017	99,854.36	13,840	16,531	83,323	35.74	2,331
2018	901.32	105	125	776	36.07	22
2019	1,477.68	137	164	1,314	36.57	36
2020	18,633,177.82	1,291,279	1,542,393	17,090,785	36.93	462,789
2021	1,336,409.97	60,138	71,833	1,264,577	37.16	34,031
2022	1,098,829.45	21,537	25,725	1,073,104	37.42	28,677
2023	217,778.49	719	859	216,919	37.61	5,768
	26,029,900.75	2,949,970	3,523,645	22,506,256		621,307

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 2.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1975	778.99	539	569	210	21.21	10
1981	51,604.08	32,965	34,799	16,805	23.61	712
1982	15,400.73	9,665	10,203	5,198	24.18	215
1983	40,659.35	25,213	26,615	14,044	24.35	577
1984	4,219.07	2,567	2,710	1,509	24.94	61
1985	17,624.20	10,578	11,166	6,458	25.14	257
1990	10,730.81	5,869	6,195	4,536	27.13	167
1995	152,402.81	74,007	78,124	74,279	29.39	2,527
1998	5,719.59	2,548	2,690	3,030	30.81	98
1999	44,119.09	18,967	20,022	24,097	31.50	765
2003	204,063.94	75,769	79,984	124,080	33.44	3,711
2004	308,684.59	109,953	116,069	192,616	33.88	5,685
2005	28,351.17	9,611	10,146	18,205	34.61	526
2006	318,756.09	103,054	108,786	209,970	35.06	5,989
2007	496,688.95	152,533	161,017	335,672	35.53	9,448
2008	461,986.39	133,560	140,989	320,997	36.27	8,850
2009	699,518.32	190,409	201,000	498,518	36.76	13,561
2010	88,044.32	22,337	23,579	64,465	37.50	1,719
2013	840,800.63	167,235	176,538	664,263	39.27	16,915
2014	10,150.89	1,821	1,922	8,229	40.03	206
2016	225,290.51	31,631	33,390	191,901	41.33	4,643
2017	1,320,827.96	158,764	167,596	1,153,232	42.10	27,393
2018	179,227.37	17,887	18,882	160,345	42.87	3,740
2019	142,301.56	11,256	11,882	130,420	43.64	2,989
2020	1,319,153.26	76,511	80,767	1,238,386	44.64	27,742
2021	190,531.76	7,069	7,462	183,070	45.42	4,031
2022	156,647.32	2,491	2,630	154,017	46.42	3,318
2023	31,044.40	81	85	30,959	47.05	658
	7,365,328.15	1,454,890	1,535,817	5,829,511		146,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 1.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1972	378,603.85	305,495	251,019	127,585	12.14	10,509
1973	24,957.41	19,866	16,323	8,634	12.75	677
1980	26,804.97	19,594	16,100	10,705	15.73	681
1981	10,210.80	7,375	6,060	4,151	16.05	259
1983	48,556.67	33,970	27,912	20,645	17.07	1,209
1985	59,255.80	40,039	32,899	26,357	18.12	1,455
1986	1,889,059.49	1,256,602	1,032,524	856,535	18.50	46,299
1987	610,297.67	397,060	326,256	284,042	19.20	14,794
1989	6,585.12	4,112	3,379	3,206	20.30	158
1990	2,703.11	1,655	1,360	1,343	20.73	65
1992	72,086.76	42,113	34,603	37,484	21.88	1,713
1994	323,043.36	180,194	148,062	174,981	22.79	7,678
1995	757,743.48	410,015	336,901	420,842	23.53	17,885
1998	4,918.29	2,447	2,011	2,907	25.00	116
1999	2,108,161.05	1,011,496	831,125	1,277,036	25.75	49,594
2000	23,446.37	10,881	8,941	14,505	26.27	552
2001	258,813.49	115,948	95,272	163,541	26.80	6,102
2002	3,518,907.56	1,518,761	1,247,934	2,270,974	27.33	83,095
2003	619,163.81	256,829	211,031	408,133	27.87	14,644
2004	35,080.05	13,944	11,457	23,623	28.42	831
2005	487,838.87	185,281	152,242	335,597	28.98	11,580
2006	667,391.69	241,462	198,404	468,988	29.55	15,871
2007	529,506.04	181,832	149,408	380,098	30.12	12,619
2008	448,348.14	145,489	119,545	328,803	30.70	10,710
2009	2,739,295.48	839,868	690,102	2,049,193	31.09	65,912
2010	291,851.85	83,732	68,801	223,051	31.69	7,039
2011	1,290,020.32	344,048	282,697	1,007,323	32.30	31,186
2012	131,387.46	32,479	26,687	104,700	32.73	3,199
2013	175,940.16	39,974	32,846	143,094	33.17	4,314
2014	209,345.33	43,230	35,521	173,824	33.62	5,170
2015	656,259.93	121,539	99,866	556,394	34.09	16,321
2016	604,477.01	98,772	81,159	523,318	34.57	15,138
2017	335,856.52	47,490	39,022	296,835	34.90	8,505
2018	1,510,151.33	180,010	147,910	1,362,241	35.09	38,821
2019	13,835,395.80	1,328,198	1,091,352	12,744,044	35.31	360,919
2020	2,983,037.07	215,674	177,215	2,805,822	35.27	79,553

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2021	1,339,925.49	63,780	52,406	1,287,519	35.01	36,776
2022	1,100,798.85	23,997	19,718	1,081,081	33.62	32,156
2023	218,439.04	852	700	217,739	32.03	6,798
	40,333,665.49	9,866,103	8,106,770	32,226,895		1,020,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.6 2.53						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
2006	28,782.49	8,822	11,302	17,480	37.90	461
2007	5,043.10	1,461	1,872	3,171	38.60	82
2008	2,260.21	617	790	1,470	39.30	37
2011	627.27	139	178	449	41.16	11
2018	1,113.34	106	136	977	45.00	22
2021	79.82	3	4	76	45.42	2
2022	65.63	1	1	65	44.50	1
2023	13.01		0	13	43.35	
	37,984.87	11,149	14,283	23,702		616

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.5 1.62

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,452.94	4,066	4,481	972	13.90	70
1983	12,894.98	9,483	10,450	2,445	14.30	171
1988	77,717.16	51,853	57,140	20,577	17.33	1,187
1993	40,829.42	24,049	26,501	14,328	20.76	690
1999	378,885.23	185,351	204,249	174,636	24.80	7,042
2000	6,776.08	3,191	3,516	3,260	25.56	128
2017	42,047.37	5,466	6,023	36,024	38.50	936
2019	1,564.72	134	148	1,417	40.11	35
2020	1,253.24	79	87	1,166	40.92	28
2021	202.08	8	9	193	41.54	5
2022	166.17	3	3	163	41.80	4
2023	32.94		0	33	41.89	1
	567,822.33	283,683	312,607	255,215		10,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8 1.81						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	18,722.97	11,885	9,894	8,829	9.64	916
2008	24,523.88	14,143	11,773	12,751	10.83	1,177
2009	526.24	287	239	287	11.44	25
2010	41,157.73	21,147	17,604	23,554	12.06	1,953
2013	3,384.57	1,389	1,156	2,229	14.00	159
2014	3,844.04	1,440	1,199	2,645	14.61	181
	92,159.43	50,291	41,865	50,294		4,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 4.79

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1999	220,591.35	176,032	164,039	56,552	6.01	9,410
2006	29,558.96	18,764	17,486	12,073	9.64	1,252
2008	9,020.01	5,202	4,848	4,172	10.83	385
2009	4,984.08	2,721	2,536	2,448	11.44	214
2014	3,304.93	1,238	1,154	2,151	14.61	147
2015	11,239.45	3,781	3,523	7,716	15.29	505
2017	168,217.45	43,333	40,380	127,837	16.57	7,715
2018	9,304.00	2,011	1,874	7,430	17.23	431
2020	59,985.48	7,804	7,272	52,713	18.39	2,866
2021	14,393.01	1,223	1,139	13,254	18.83	704
2022	12,195.14	466	435	11,760	18.90	622
2023	2,465.65	17	15	2,450	18.60	132
	545,259.51	262,592	244,701	300,558		24,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 4.47						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1972	12,243.05	12,243	12,243			
1999	109,389.27	87,293	84,302	25,087	6.01	4,174
2000	8,149.90	6,359	6,141	2,009	6.41	313
2002	73,587.19	54,204	52,346	21,241	7.42	2,863
2003	8,218.05	5,859	5,658	2,560	7.95	322
2007	7,042.60	4,271	4,125	2,918	10.22	286
2008	216,700.76	124,971	120,688	96,013	10.83	8,865
2010	156,527.74	80,424	77,668	78,860	12.06	6,539
2011	57,247.23	27,513	26,570	30,677	12.70	2,416
2012	1,213.03	541	522	691	13.35	52
2013	5,404.00	2,218	2,142	3,262	14.00	233
2014	6,794.05	2,544	2,457	4,337	14.61	297
2015	41,076.35	13,818	13,344	27,732	15.29	1,814
2016	89,755.04	26,720	25,804	63,951	15.93	4,015
2017	8,671.00	2,234	2,157	6,514	16.57	393
2018	42,493.11	9,183	8,868	33,625	17.23	1,952
2019	1,557,153.74	270,322	261,060	1,296,094	17.85	72,610
2020	935,681.62	121,732	117,561	818,121	18.39	44,487
2021	157,604.39	13,396	12,937	144,667	18.83	7,683
2022	129,979.88	4,965	4,795	125,185	18.90	6,624
2023	26,284.35	176	169	26,115	18.60	1,404
	3,651,216.35	870,986	841,557	2,809,659		167,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8						4.58

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1955	3,611.40	2,814	2,334	1,277	19.21	66
1959	6,475.86	4,830	4,007	2,469	21.72	114
1960	12,688.84	9,395	7,794	4,895	22.00	222
1962	12,941.98	9,356	7,761	5,181	23.29	222
1965	46,530.26	32,515	26,973	19,557	24.89	786
1970	10,224.60	6,742	5,593	4,632	27.25	170
1972	562,853.01	359,888	298,551	264,302	28.62	9,235
1973	486,426.90	307,325	254,947	231,480	28.99	7,985
1974	4,571.66	2,830	2,348	2,224	29.99	74
1976	203,984.29	123,023	102,056	101,928	30.77	3,313
1977	36,949.83	21,808	18,091	18,859	31.77	594
1980	644,207.23	360,756	299,271	344,936	33.59	10,269
1981	1,406,363.95	775,047	642,954	763,410	34.01	22,447
1982	354,824.57	192,315	159,538	195,287	34.44	5,670
1983	113,085.69	59,788	49,598	63,488	35.44	1,791
1984	254,363.34	132,065	109,557	144,806	35.88	4,036
1985	337,531.27	172,006	142,691	194,840	36.33	5,363
1986	27,347.05	13,567	11,255	16,092	37.33	431
1987	55,429.89	26,950	22,357	33,073	37.78	875
1988	115,352.75	54,919	45,559	69,794	38.24	1,825
1990	234,290.69	105,899	87,850	146,441	39.71	3,688
1991	62,711.45	27,675	22,958	39,753	40.19	989
1993	89,379.73	37,227	30,882	58,498	41.68	1,404
1995	1,415,249.36	557,608	462,574	952,675	42.68	22,321
1996	60,606.32	23,018	19,095	41,511	43.68	950
1997	107,080.69	39,427	32,707	74,374	44.18	1,683
1998	721,324.30	257,080	213,265	508,059	44.69	11,369
1999	143,170.92	48,964	40,619	102,552	45.69	2,245
2000	188,945.13	62,333	51,709	137,236	46.21	2,970
2001	1,217,679.24	386,735	320,823	896,856	46.74	19,188
2002	4,816.10	1,459	1,210	3,606	47.74	76
2003	111,856.38	32,472	26,938	84,918	48.28	1,759
2004	931,270.67	258,428	214,384	716,887	48.82	14,684
2005	4,522,013.77	1,196,073	992,223	3,529,791	49.36	71,511
2006	82,217.21	20,653	17,133	65,084	49.92	1,304
2007	264,203.27	62,405	51,769	212,434	50.92	4,172
2008	1,582,478.71	352,418	292,355	1,290,124	51.48	25,061
2009	860,182.74	179,778	149,138	711,045	52.04	13,663
2010	115,506.21	22,535	18,694	96,812	52.61	1,840
2011	14,648.86	2,651	2,199	12,450	53.18	234
2012	130,578.95	21,754	18,046	112,533	53.77	2,093

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2013	91,956.30	13,987	11,603	80,353	54.35	1,478
2014	140,250.00	19,270	15,986	124,264	54.94	2,262
2015	510,328.06	62,464	51,818	458,510	55.54	8,255
2016	121,135.49	13,083	10,853	110,282	55.75	1,978
2017	5,423,428.64	502,209	416,617	5,006,812	56.36	88,836
2018	106,587.63	8,250	6,844	99,744	56.60	1,762
2019	646,195.42	39,999	33,182	613,013	56.85	10,783
2020	390,895.56	17,942	14,884	376,012	57.13	6,582
2021	2,103,305.63	62,889	52,171	2,051,135	56.73	36,156
2022	944,427.58	12,655	10,498	933,930	55.43	16,849
2023	80,731.13	186	155	80,576	53.64	1,502
	28,115,216.51	7,117,465	5,904,417	22,210,800		455,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.8						1.62

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1950	358,842.39	289,765	243,648	115,194	17.34	6,643
1965	33,759.03	23,591	19,836	13,923	24.89	559
1970	33,849.36	22,320	18,768	15,081	27.25	553
1971	291,268.88	188,422	158,434	132,835	28.25	4,702
1972	88,091.47	56,326	47,362	40,729	28.62	1,423
1973	31,396.23	19,836	16,679	14,717	28.99	508
1975	58,947.37	36,029	30,295	28,652	30.38	943
1977	374.81	221	186	189	31.77	6
1978	59,972.14	34,892	29,339	30,633	32.17	952
1979	50,257.73	28,803	24,219	26,039	32.59	799
1980	169,904.14	95,146	80,003	89,901	33.59	2,676
1981	38,049.36	20,969	17,632	20,417	34.01	600
1982	453,114.56	245,588	206,502	246,613	34.44	7,161
1983	432,557.55	228,693	192,296	240,262	35.44	6,779
1985	162,511.49	82,816	69,636	92,875	36.33	2,556
1986	275,888.45	136,868	115,085	160,803	37.33	4,308
1987	102,394.21	49,784	41,861	60,533	37.78	1,602
1988	42,469.08	20,220	17,002	25,467	38.24	666
1989	99,075.87	45,813	38,522	60,554	39.24	1,543
1990	328,382.30	148,429	124,806	203,576	39.71	5,127
1991	87,973.92	38,823	32,644	55,330	40.19	1,377
1992	12,924.26	5,524	4,645	8,279	41.19	201
1993	86,334.23	35,958	30,235	56,099	41.68	1,346
1995	839,354.24	330,706	278,074	561,280	42.68	13,151
1998	1,210,770.24	431,519	362,842	847,928	44.69	18,974
1999	4,125,633.64	1,410,967	1,186,410	2,939,224	45.69	64,330
2000	917,064.60	302,540	254,390	662,675	46.21	14,341
2001	632,640.39	200,927	168,949	463,691	46.74	9,921
2003	975,022.32	283,049	238,001	737,021	48.28	15,266
2004	2,573,030.30	714,016	600,380	1,972,650	48.82	40,407
2005	1,157,843.53	306,250	257,510	900,334	49.36	18,240
2006	40,460.55	10,164	8,546	31,915	49.92	639
2007	879,087.03	207,640	174,594	704,493	50.92	13,835
2008	743,704.40	165,623	139,264	604,440	51.48	11,741
2009	1,389,227.73	290,349	244,140	1,145,088	52.04	22,004
2010	1,136,502.51	221,732	186,443	950,060	52.61	18,059
2011	111,130.42	20,115	16,914	94,216	53.18	1,772
2012	114,432.03	19,064	16,030	98,402	53.77	1,830
2013	697,737.79	106,126	89,236	608,502	54.35	11,196
2014	1,216,910.37	167,203	140,592	1,076,318	54.94	19,591
2015	2,613,782.29	319,927	269,010	2,344,772	55.54	42,218

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2016	1,216,429.51	131,374	110,466	1,105,964	55.75	19,838
2017	2,523,930.54	233,716	196,520	2,327,411	56.36	41,295
2018	2,689,164.60	208,141	175,015	2,514,150	56.60	44,420
2019	9,578,803.11	592,928	498,563	9,080,240	56.85	159,723
2020	2,658,145.61	122,009	102,591	2,555,555	57.13	44,732
2021	1,464,955.09	43,802	36,831	1,428,124	56.73	25,174
2022	3,753,628.32	50,299	42,294	3,711,334	55.43	66,955
2023	1,093,712.72	2,516	2,115	1,091,598	53.64	20,350
	49,651,442.71	8,747,538	7,355,355	42,296,088		813,032
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0						1.64

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,593	5,467	5,933	13.92	426
	11,400.44	7,593	5,467	5,933		426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 3.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	12,992.94	12,020	12,993			
1945	4,027.06	3,694	4,027			
1950	1,915.97	1,714	1,916			
1955	10,763.34	9,334	10,538	225	10.38	22
1959	4,076.76	3,405	3,844	233	12.59	19
1960	7,072.93	5,814	6,564	509	13.59	37
1962	1,612.96	1,303	1,471	142	14.44	10
1965	5,714.24	4,455	5,030	684	16.33	42
1970	5,735.57	4,175	4,714	1,022	19.71	52
1971	1,794.39	1,291	1,458	336	20.19	17
1972	49,805.92	35,387	39,952	9,854	20.68	476
1973	4,236.88	2,951	3,332	905	21.68	42
1974	118,080.62	81,169	91,639	26,442	22.17	1,193
1975	177,322.06	119,391	134,791	42,531	23.17	1,836
1976	148,242.72	98,404	111,097	37,146	23.68	1,569
1977	71,554.90	46,482	52,478	19,077	24.68	773
1978	98,090.81	62,768	70,864	27,227	25.18	1,081
1979	129,287.59	80,882	91,315	37,973	26.18	1,450
1980	271,345.71	167,040	188,587	82,759	26.69	3,101
1981	116,915.95	70,290	79,357	37,559	27.69	1,356
1982	114,398.61	67,598	76,317	38,082	28.21	1,350
1983	217,349.07	125,280	141,440	75,909	29.21	2,599
1984	581,303.05	328,901	371,326	209,977	29.74	7,060
1985	197,342.09	108,775	122,806	74,536	30.74	2,425
1986	80,673.01	43,289	48,873	31,800	31.74	1,002
1987	128,004.99	67,267	75,944	52,061	32.28	1,613
1988	28,042.29	14,324	16,172	11,870	33.28	357
1989	1,315.02	652	736	579	34.28	17
1990	17,283.45	8,377	9,458	7,825	34.82	225
1991	21,145.27	9,936	11,218	9,927	35.82	277
1992	5,554.54	2,528	2,854	2,701	36.82	73
1993	6,503.85	2,883	3,255	3,249	37.36	87
1994	5,892.16	2,524	2,850	3,042	38.36	79
1995	98,190.06	40,602	45,839	52,351	39.36	1,330
1996	14,244.44	5,678	6,410	7,834	40.36	194
1997	128,339.55	49,565	55,958	72,382	40.92	1,769
1998	168,548.38	62,565	70,635	97,913	41.92	2,336
1999	1,081,201.41	385,124	434,801	646,400	42.92	15,061
2000	104,064.35	35,507	40,087	63,977	43.92	1,457
2001	368,668.10	120,260	135,772	232,896	44.92	5,185
2002	5,184.92	1,614	1,822	3,363	45.92	73

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2003	48,723.39	14,529	16,403	32,320	46.48	695
2004	327,504.71	92,717	104,677	222,828	47.48	4,693
2005	2,598,802.47	696,479	786,318	1,812,484	48.48	37,386
2006	154,209.94	39,000	44,031	110,179	49.48	2,227
2007	176,723.75	42,025	47,446	129,278	50.48	2,561
2008	186,603.64	41,557	46,917	139,687	51.48	2,713
2009	299,978.80	62,276	70,309	229,670	52.48	4,376
2010	299,078.36	57,573	64,999	234,079	53.48	4,377
2011	10,813.38	1,918	2,165	8,648	54.48	159
2012	8,158.59	1,324	1,495	6,664	55.48	120
2013	88,253.57	12,991	14,667	73,587	56.48	1,303
2014	192,014.83	25,538	28,832	163,183	57.04	2,861
2015	370,882.91	43,690	49,325	321,558	58.04	5,540
2016	230,385.34	23,638	26,687	203,698	59.04	3,450
2017	336,997.54	29,454	33,253	303,745	60.04	5,059
2018	377,176.55	27,232	30,745	346,432	61.04	5,675
2019	822,119.62	46,861	52,906	769,214	62.04	12,399
2020	472,234.97	19,739	22,285	449,950	63.04	7,138
2021	487,759.33	12,974	14,647	473,112	64.04	7,388
2022	555,221.80	6,330	7,147	548,075	65.04	8,427
2023	137,189.41	261	295	136,895	65.66	2,085
	12,794,670.83	3,593,324	4,056,089	8,738,582		178,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.0						1.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2000	2,428.57	1,928	1,529	900	5.90	153
2003	46,200.50	33,944	26,914	19,286	7.13	2,705
2007	8,821.45	5,558	4,407	4,414	9.25	477
2008	41,636.87	24,995	19,818	21,819	9.82	2,222
2009	21,348.30	12,124	9,613	11,735	10.46	1,122
2010	13,274.96	7,076	5,610	7,665	11.17	686
2013	1,156.60	486	385	772	13.45	57
2014	1,730.97	657	521	1,210	14.29	85
2015	12,540.66	4,237	3,359	9,182	15.19	604
2017	24,734.12	6,243	4,950	19,784	17.03	1,162
2018	8,799.81	1,839	1,458	7,342	17.98	408
2019	475,087.78	78,580	62,306	412,782	18.93	21,806
2020	45,342.68	5,500	4,361	40,982	19.93	2,056
2021	34,600.76	2,678	2,123	32,478	20.87	1,556
2022	29,246.27	971	770	28,476	21.87	1,302
2023	6,475.00	36	29	6,446	22.50	286
	773,425.30	186,852	148,153	625,272		36,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1999	461,295.54	278,253	283,528	177,768	15.62	11,381
2005	51,250.80	24,201	24,660	26,591	19.84	1,340
2006	15,727.19	7,033	7,166	8,561	20.70	414
2009	1,330.99	496	505	826	23.15	36
	529,604.52	309,983	315,859	213,745		13,171
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 2.49

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1905	168,217.62	168,218	168,218			
1970	61,266.48	54,619	61,266			
1975	148.32	130	148			
1978	22,062.38	18,956	21,767	295	7.33	40
1987	32,266.95	25,839	29,670	2,597	8.89	292
1988	13,581.89	10,761	12,357	1,225	9.11	134
1996	27,140.23	19,530	22,426	4,714	10.42	452
1999	1,076,926.92	736,618	845,839	231,088	10.97	21,065
2002	16,811.40	10,848	12,456	4,355	11.41	382
2003	3,343.08	2,106	2,418	925	11.60	80
2005	2,332,054.46	1,395,035	1,601,882	730,172	11.92	61,256
2006	50,806.38	29,529	33,907	16,899	12.07	1,400
2007	50,073.75	28,156	32,331	17,743	12.26	1,447
2008	129,836.91	70,670	81,148	48,689	12.35	3,942
2009	1,093,128.95	572,690	657,605	435,524	12.50	34,842
2010	169,866.68	85,341	97,995	71,872	12.63	5,691
2011	357,965.82	171,609	197,054	160,912	12.76	12,611
2012	39,298.43	17,869	20,518	18,780	12.89	1,457
2013	257,958.90	110,148	126,480	131,479	13.08	10,052
2014	552,825.43	220,080	252,712	300,113	13.23	22,684
2015	600,906.04	220,773	253,508	347,398	13.35	26,022
2016	664,810.21	221,249	254,054	410,756	13.53	30,359
2017	1,177,861.25	348,765	400,478	777,383	13.67	56,868
2018	1,244,328.56	318,548	365,780	878,549	13.80	63,663
2019	757,976.47	160,843	184,692	573,284	13.92	41,184
2020	2,670,687.53	439,862	505,082	2,165,606	13.94	155,352
2021	993,126.56	111,230	127,723	865,404	13.88	62,349
2022	1,358,880.32	71,749	82,387	1,276,493	13.45	94,907
2023	346,176.99	3,289	3,777	342,400	13.03	26,278
	16,270,334.91	5,645,060	6,455,678	9,814,657		734,809

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 4.52

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1970	2.48	2	2			
1972	268.46	237	216	52	6.72	8
1975	445.22	389	355	90	6.90	13
1978	566.05	486	443	123	7.33	17
1981	739.35	624	569	170	7.75	22
1989	8,968.41	7,053	6,429	2,539	9.17	277
1990	4,750.83	3,688	3,361	1,390	9.44	147
1995	33,967.65	24,790	22,595	11,373	10.27	1,107
1999	3,120.86	2,135	1,946	1,175	10.97	107
2001	104,928.30	69,148	63,027	41,901	11.25	3,725
2005	6,951.25	4,158	3,790	3,161	11.92	265
2006	180.57	105	96	85	12.07	7
2008	309.68	169	154	156	12.35	13
2010	3,605.22	1,811	1,651	1,954	12.63	155
2011	4,032.22	1,933	1,762	2,270	12.76	178
2017	1,455.13	431	393	1,062	13.67	78
2021	13,543.14	1,517	1,382	12,161	13.88	876
2022	19,269.92	1,017	927	18,343	13.45	1,364
2023	4,925.00	47	42	4,883	13.03	375
	212,029.74	119,740	109,140	102,889		8,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 4.12

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1970	718.59	606	619	100	9.75	10
1972	13,836.48	11,446	11,699	2,137	10.60	202
1973	113,079.79	92,827	94,879	18,201	10.85	1,678
1977	16,120.36	12,759	13,041	3,079	12.05	256
1980	350,636.29	268,307	274,238	76,398	13.12	5,823
1982	25,312.83	18,876	19,293	6,020	13.90	433
1985	29,261.86	20,987	21,451	7,811	14.88	525
1986	58,603.30	41,567	42,486	16,117	15.06	1,070
1987	3,548.56	2,474	2,529	1,020	15.53	66
1988	37,373.24	25,713	26,281	11,092	15.76	704
1989	4,998.47	3,374	3,449	1,549	16.25	95
1990	4,333.51	2,881	2,945	1,389	16.51	84
1991	428,584.77	280,294	286,490	142,095	16.80	8,458
1992	6,696.38	4,304	4,399	2,297	17.10	134
1993	56,345.40	35,537	36,323	20,022	17.42	1,149
1994	122,349.07	75,624	77,296	45,053	17.76	2,537
1995	714,619.68	432,345	441,902	272,718	18.12	15,051
1996	8,598.87	5,084	5,196	3,403	18.50	184
1997	9,765.07	5,658	5,783	3,982	18.69	213
1998	9,027.15	5,094	5,207	3,820	19.11	200
1999	1,144,776.59	630,772	644,715	500,062	19.35	25,843
2001	7,119.78	3,717	3,799	3,321	19.92	167
2002	1,103,838.91	558,874	571,228	532,611	20.23	26,328
2003	2,620,959.37	1,283,746	1,312,123	1,308,836	20.57	63,628
2004	11,457.47	5,414	5,534	5,923	20.93	283
2005	2,139,508.31	976,044	997,619	1,141,889	21.16	53,965
2006	47,646.50	20,907	21,369	26,278	21.42	1,227
2007	67,497.99	28,383	29,010	38,488	21.70	1,774
2008	572,461.97	229,672	234,749	337,713	22.01	15,344
2009	292,059.22	111,625	114,092	177,967	22.22	8,009
2010	242,926.56	87,964	89,908	153,019	22.46	6,813
2011	536,900.51	182,976	187,021	349,880	22.73	15,393
2012	131,588.14	41,871	42,797	88,791	23.03	3,855
2013	193,485.89	57,156	58,419	135,067	23.25	5,809
2014	620,913.46	168,392	172,114	448,799	23.51	19,090
2015	2,554,681.99	629,474	643,388	1,911,294	23.70	80,645
2016	3,525,563.99	775,624	792,769	2,732,795	23.93	114,200
2017	4,917,427.30	947,096	968,031	3,949,396	24.10	163,875
2018	1,652,438.90	270,835	276,822	1,375,617	24.23	56,773
2019	2,964,344.90	394,554	403,276	2,561,069	24.42	104,876
2020	18,688,793.25	1,885,699	1,927,382	16,761,411	24.50	684,139

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
2021	11,013,266.64	734,585	750,822	10,262,445	24.50	418,875
2022	17,638,467.92	525,626	537,245	17,101,223	24.38	701,445
2023	4,661,844.09	23,775	24,301	4,637,544	24.33	190,610
	79,363,779.32	11,920,538	12,184,039	67,179,741		2,801,838
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.0 3.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,444	3,847	1,316	8.05	163
2006	27,208.44	11,713	10,139	17,069	22.16	770
2007	24,236.77	9,925	8,592	15,645	22.71	689
2008	8,178.49	3,185	2,757	5,421	23.13	234
2009	11,218.89	4,134	3,579	7,640	23.56	324
2013	31,735.34	8,848	7,659	24,076	25.22	955
2014	14,634.76	3,739	3,236	11,399	25.50	447
2021	3.80			4	25.35	
2022	1.27		0	1	23.58	
	122,380.86	45,988	39,809	82,571		3,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 2.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,564	1,221	2,795	23.13	121
2010	2,248.23	780	608	1,640	24.01	68
2021	0.20					
2022	0.07		0			
	6,264.44	2,344	1,829	4,435		189
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 3.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,707	8,309	1,329	5.43	245
1973	5,163.10	4,624	4,413	750	5.81	129
2003	35,788.00	17,951	17,130	18,658	19.62	951
2011	7,619.38	2,444	2,332	5,287	24.88	212
2022	112,500.00	2,745	2,620	109,880	30.02	3,660
2023	37,500.00	158	151	37,349	29.29	1,275
	208,208.17	36,629	34,955	173,253		6,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 3.11

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	246,367	232,409	96,650	5.62	17,198
2007	9,438.16	6,882	6,492	2,946	5.85	504
2010	319,816.58	205,930	194,263	125,554	7.05	17,809
2011	994.14	603	569	425	7.63	56
	659,308.34	459,782	433,733	225,576		35,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3						5.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	9,525	9,438	3,284	5.62	584
2007	3,383.22	2,467	2,444	939	5.85	161
2008	1,019.00	718	711	308	6.17	50
2009	1,352.64	915	907	446	6.58	68
2010	406.00	261	259	147	7.05	21
2011	1,400.22	849	841	559	7.63	73
2013	46,874.49	24,403	24,180	22,695	8.98	2,527
	67,157.11	39,138	38,780	28,378		3,484
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 5.19

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND
DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	635	778	279	9.82	28
2009	10,978.70	6,235	7,640	3,339	10.46	319
	12,036.17	6,870	8,418	3,619		347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 2.88

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	2,385.62	1,998	2,386			
2007	1,881.61	1,482	1,882			
2010	2,209.99	1,409	2,210			
2014	2,692.49	1,178	2,195	497	11.25	44
2016	1,025.75	346	645	381	13.25	29
2019	7,487.58	1,404	2,616	4,872	16.25	300
2020	9,915.80	1,363	2,539	7,377	17.25	428
2021	19,935.23	1,744	3,250	16,685	18.25	914
2022	6,645.08	249	464	6,181	19.25	321
	54,179.15	11,173	18,187	35,992		2,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 3.76

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	114,001.23	88,351	62,596	51,405	2.25	22,847
2016	67,476.93	45,547	32,270	35,207	3.25	10,833
2017	38,326.49	22,038	15,613	22,713	4.25	5,344
2018	8,441.84	4,010	2,841	5,601	5.25	1,067
2019	9,564.42	3,587	2,542	7,022	6.25	1,124
2021	10,955.86	1,917	1,358	9,598	8.25	1,163
2022	3,651.95	274	194	3,458	9.25	374
	252,418.72	165,724	117,414	135,005		42,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2						16.94

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	178,483.76	133,863	119,054	59,430	1.25	47,544
2020	164,867.13	90,677	80,646	84,221	2.25	37,432
2021	529,466.06	185,313	164,812	364,654	3.25	112,201
2022	176,488.69	26,473	23,544	152,945	4.25	35,987
	1,049,305.64	436,326	388,056	661,250		233,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						22.22

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	109,270.90	95,612	96,169	13,102	1.25	10,482
2015	9,836.41	7,623	7,667	2,169	2.25	964
2016	233.83	158	159	75	3.25	23
2017	74,235.26	42,685	42,934	31,301	4.25	7,365
2018	72,975.79	34,664	34,866	38,110	5.25	7,259
2019	35,485.70	13,307	13,385	22,101	6.25	3,536
2020	64,611.91	17,768	17,872	46,740	7.25	6,447
2021	250,359.51	43,813	44,068	206,292	8.25	25,005
2022	83,453.17	6,259	6,295	77,158	9.25	8,341
	700,462.48	261,889	263,415	437,047		69,422
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3						9.91

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	46,188.87	26,943	35,436	10,753	6.25	1,720
2015	16,989.67	8,778	11,545	5,445	7.25	751
2016	65,789.80	29,605	38,937	26,853	8.25	3,255
2017	45,063.28	17,274	22,719	22,344	9.25	2,416
2018	122,239.14	38,709	50,911	71,328	10.25	6,959
2019	20,806.95	5,202	6,842	13,965	11.25	1,241
2021	216,510.20	25,260	33,222	183,288	13.25	13,833
2022	72,170.07	3,609	4,746	67,424	14.25	4,732
	605,757.98	155,380	204,358	401,400		34,907

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 5.76

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2013	70,649.71	46,085	70,650			
2014	14,175.19	8,546	13,725	450	5.76	78
2015	24,040.66	13,155	21,127	2,914	6.41	455
2016	57,078.56	27,740	44,550	12,529	7.14	1,755
2017	88,017.82	36,994	59,411	28,607	7.93	3,607
2018	205,599.19	72,371	116,226	89,373	8.74	10,226
2019	113,706.15	31,895	51,222	62,484	9.62	6,495
2020	767,674.98	158,985	255,326	512,349	10.53	48,656
2021	42,778.19	5,647	9,069	33,709	11.51	2,929
2022	145,512.50	8,236	13,226	132,286	12.50	10,583
2023	43,750.00	411	660	43,090	13.12	3,284
	1,572,982.95	410,065	655,192	917,791		88,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4						5.60

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	4,484.78	3,980	3,825	660	2.25	293
2009	5,075.00	3,489	3,352	1,723	6.25	276
	9,559.78	7,469	7,177	2,382		569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 5.95

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	828.00	776	526	302	1.25	242
2005	17,079.00	15,158	10,269	6,810	2.25	3,027
2006	5,414.38	4,535	3,072	2,342	3.25	721
2007	3,411.17	2,686	1,820	1,591	4.25	374
2008	1,889.56	1,394	944	946	5.25	180
2009	46,495.93	31,966	21,655	24,841	6.25	3,975
2011	33,817.10	19,868	13,459	20,358	8.25	2,468
2014	6,938.06	3,035	2,056	4,882	11.25	434
2015	11,505.54	4,458	3,020	8,486	12.25	693
2016	18,979.86	6,406	4,340	14,640	13.25	1,105
2017	47,945.32	13,784	9,338	38,607	14.25	2,709
2018	62,374.76	14,814	10,035	52,340	15.25	3,432
2019	11,246.56	2,109	1,429	9,818	16.25	604
2020	125,447.07	17,249	11,685	113,762	17.25	6,595
2021	377,756.58	33,054	22,392	355,365	18.25	19,472
2022	229,607.50	8,610	5,832	223,776	19.25	11,625
2023	35,000.00	219	149	34,851	19.88	1,753
	1,035,736.39	180,121	122,021	913,716		59,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 5.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	713.99	535	589	125	6.25	20
2005	38,413.18	27,273	30,045	8,368	7.25	1,154
2006	42,593.89	28,538	31,438	11,156	8.25	1,352
2007	32,179.22	20,273	22,334	9,845	9.25	1,064
2008	43,643.70	25,750	28,367	15,277	10.25	1,490
2009	8,888.55	4,889	5,386	3,503	11.25	311
2010	10,577.49	5,395	5,943	4,634	12.25	378
2011	23,126.89	10,870	11,975	11,152	13.25	842
2012	1,790.10	770	848	942	14.25	66
2013	6,884.99	2,685	2,958	3,927	15.25	258
2014	29,949.87	10,482	11,547	18,403	16.25	1,132
2015	152,863.70	47,388	52,205	100,659	17.25	5,835
2016	91,391.25	24,676	27,184	64,207	18.25	3,518
2017	58,013.63	13,343	14,699	43,315	19.25	2,250
2018	100,376.10	19,071	21,009	79,367	20.25	3,919
2019	1,090.83	164	181	910	21.25	43
2020	112,657.26	12,392	13,652	99,005	22.25	4,450
2021	49,871.20	3,491	3,846	46,025	23.25	1,980
2022	60,924.31	1,828	2,013	58,911	24.25	2,429
2023	15,625.00	78	86	15,539	24.88	625
	881,575.15	259,891	286,305	595,270		33,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.76

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2.5						
NET SALVAGE PERCENT.. 0						
2000	30,076.00	24,154	26,193	3,883	5.58	696
2004	2,984.00	2,260	2,451	533	6.00	89
2005	30,737.00	22,859	24,789	5,948	6.12	972
2006	3,444.00	2,504	2,715	729	6.29	116
2007	64,936.28	46,027	49,912	15,024	6.47	2,322
2008	6,630.00	4,548	4,932	1,698	6.75	252
2009	6,343.00	4,195	4,549	1,794	7.04	255
2010	3,767.00	2,382	2,583	1,184	7.41	160
2011	18,093.39	10,842	11,758	6,335	7.86	806
2012	3,459.34	1,945	2,109	1,350	8.37	161
2013	2,414.11	1,259	1,365	1,049	8.94	117
	172,884.12	122,975	133,356	39,528		5,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6						3.44

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	2,950.38	2,705	2,378	572	1.25	458
2011	9,314.11	7,296	6,413	2,901	3.25	893
2012	2,556.55	1,832	1,610	947	4.25	223
2013	127,230.97	82,700	72,692	54,539	5.25	10,388
2014	28,256.79	16,483	14,488	13,769	6.25	2,203
2015	19,657.44	10,156	8,927	10,730	7.25	1,480
2016	4,848.22	2,182	1,918	2,930	8.25	355
2017	171,135.31	65,601	57,662	113,473	9.25	12,267
2018	5,749.06	1,821	1,601	4,148	10.25	405
2019	228,196.40	57,049	50,145	178,051	11.25	15,827
2020	195,291.18	35,803	31,470	163,821	12.25	13,373
2021	259,621.20	30,290	26,625	232,996	13.25	17,585
2022	76,490.30	3,825	3,362	73,128	14.25	5,132
2023	19,560.42	163	143	19,417	14.88	1,305
	1,150,858.33	317,906	279,434	871,424		81,894
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 7.12						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	33,295.71	22,475	20,173	13,123	3.25	4,038
2017	150,989.20	86,819	77,928	73,061	4.25	17,191
2018	529,532.51	251,528	225,769	303,764	5.25	57,860
2019	528,536.96	198,201	177,903	350,634	6.25	56,101
2020	1,041,005.17	286,276	256,957	784,048	7.25	108,145
2021	298,239.25	52,192	46,847	251,392	8.25	30,472
2022	426,981.82	32,024	28,745	398,237	9.25	43,053
2023	109,189.58	1,365	1,225	107,965	9.88	10,928
	3,117,770.20	930,880	835,547	2,282,223		327,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						10.51

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	570.23	359	482	88	9.25	10
2010	191.19	98	132	59	12.25	5
2011	1,773.24	833	1,119	654	13.25	49
2012	26,101.44	11,224	15,078	11,023	14.25	774
2014	2,292.01	802	1,077	1,215	16.25	75
2021	7.46	1	1	6	23.25	
2022	2.49		0	2	24.25	
	30,938.06	13,317	17,889	13,049		913
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 2.95						

**CUSTOMERS' ADVANCES AND
CONTRIBUTIONS IN AID OF CONSTRUCTION**

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	333,042	539,864	737,136	33.30	22,136
2021	27,009.91	1,215	1,969	25,041	37.16	674
	1,304,009.91	334,257	541,833	762,177		22,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.4 1.75						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	28,049	31,304	7,892	20.17	391
1973	13,556.99	9,577	10,688	2,869	20.68	139
1980	10,637.50	6,867	7,664	2,974	23.48	127
1981	47,773.77	30,518	34,059	13,715	23.61	581
2011	135,000.00	31,887	35,587	99,413	38.00	2,616
2017	838,712.00	100,813	112,511	726,201	42.10	17,249
2019	316,465.00	25,032	27,937	288,528	43.64	6,612
2021	29,639.85	1,100	1,228	28,412	45.42	626
	1,430,981.07	233,843	260,978	1,170,003		28,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.3 1.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	33,890	29,936	12,064	12.14	994
1973	7,981.64	6,353	5,612	2,370	12.75	186
1980	6,844.83	5,004	4,420	2,425	15.73	154
1986	561,771.00	373,690	330,088	231,683	18.50	12,523
1987	469,604.40	305,525	269,876	199,728	19.20	10,402
1999	1,179,768.83	566,053	500,006	679,763	25.75	26,399
2001	745,942.16	334,182	295,190	450,752	26.80	16,819
2002	872,209.25	376,446	332,522	539,687	27.33	19,747
2003	971,761.31	403,087	356,055	615,706	27.87	22,092
2004	916,760.18	364,412	321,892	594,868	28.42	20,931
2006	150,000.00	54,270	47,938	102,062	29.55	3,454
2007	79,963.00	27,459	24,255	55,708	30.12	1,850
2008	51,125.00	16,590	14,654	36,471	30.70	1,188
2011	94,630.00	25,238	22,293	72,337	32.30	2,240
2012	370,713.84	91,640	80,948	289,766	32.73	8,853
2013	16,080.27	3,653	3,227	12,853	33.17	387
2020	78,140.79	5,650	4,990	73,151	35.27	2,074
2021	139,920.55	6,660	5,883	134,038	35.01	3,829
	6,755,217.05	2,999,802	2,649,785	4,105,432		154,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.6 2.28

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,221	1,162	475	13.90	34
1983	13,000.00	9,560	9,099	3,901	14.30	273
2021	309.58	13	12	298	41.54	7
	14,946.39	10,794	10,273	4,673		314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 2.10						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1970	19,117.80	12,606	12,042	7,076	27.25	260
1972	739,587.98	472,893	451,729	287,859	28.62	10,058
1973	158,612.90	100,212	95,727	62,886	28.99	2,169
1977	18,223.43	10,755	10,274	7,949	31.77	250
1980	250,225.15	140,126	133,855	116,370	33.59	3,464
1981	465,119.47	256,327	244,855	220,264	34.01	6,476
1982	139,234.47	75,465	72,088	67,146	34.44	1,950
1999	228,231.05	78,055	74,562	153,669	45.69	3,363
2006	168,816.14	42,407	40,509	128,307	49.92	2,570
2010	1,745,849.85	340,615	325,370	1,420,480	52.61	27,000
2011	186,353.00	33,730	32,220	154,133	53.18	2,898
2012	240,000.00	39,984	38,195	201,805	53.77	3,753
2013	21,203.00	3,225	3,081	18,122	54.35	333
2014	32,176.58	4,421	4,223	27,954	54.94	509
2017	5,459,708.90	505,569	482,942	4,976,767	56.36	88,303
2019	49,429.29	3,060	2,923	46,506	56.85	818
2021	1,175,682.27	35,153	33,579	1,142,103	56.73	20,132
2022	395,644.09	5,302	5,065	390,579	55.43	7,046
2023	1,250.00	3	3	1,247	53.64	23
	11,494,465.37	2,159,908	2,063,242	9,431,223		181,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0						1.58

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1970	13,338.75	8,796	7,753	5,586	27.25	205
1972	39,847.06	25,478	22,456	17,391	28.62	608
1973	28,745.49	18,161	16,007	12,738	28.99	439
1977	116.92	69	61	56	31.77	2
1980	22,093.00	12,372	10,905	11,188	33.59	333
1986	53,412.00	26,498	23,355	30,057	37.33	805
1991	24,968.00	11,018	9,711	15,257	40.19	380
1999	2,760,060.31	943,941	831,996	1,928,064	45.69	42,199
2004	126,000.00	34,965	30,818	95,182	48.82	1,950
2011	358,844.00	64,951	57,248	301,596	53.18	5,671
2014	45,199.00	6,210	5,474	39,725	54.94	723
2015	99,144.95	12,135	10,696	88,449	55.54	1,593
2017	638,045.57	59,083	52,076	585,970	56.36	10,397
2019	152,345.71	9,430	8,311	144,034	56.85	2,534
	4,362,160.76	1,233,107	1,086,867	3,275,293		67,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3 1.56						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	36	50			
1977	2,359.54	1,533	2,299	61	24.68	2
1980	12,216.58	7,521	11,278	939	26.69	35
1981	5,935.68	3,569	5,352	584	27.69	21
1982	1,028.22	608	912	116	28.21	4
1984	53,053.00	30,017	45,012	8,041	29.74	270
1999	501,480.17	178,627	267,862	233,618	42.92	5,443
2005	75,000.00	20,100	30,141	44,859	48.48	925
2006	55,485.24	14,032	21,042	34,443	49.48	696
2007	549,978.58	130,785	196,120	353,859	50.48	7,010
2013	18,908.00	2,783	4,173	14,735	56.48	261
2014	27,150.44	3,611	5,415	21,735	57.04	381
2015	24,679.05	2,907	4,359	20,320	58.04	350
2017	161,089.36	14,079	21,113	139,976	60.04	2,331
2019	23,002.00	1,311	1,966	21,036	62.04	339
2020	17,643.24	737	1,105	16,538	63.04	262
2021	29,475.67	784	1,176	28,300	64.04	442
2022	7,372.58	84	126	7,247	65.04	111
	1,565,907.35	413,124	619,501	946,406		18,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.1 1.21						

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,859	37,193	6,338	8.89	713
2017	421,017.00	124,663	133,012	288,005	13.67	21,068
2019	31,460.00	6,676	7,123	24,337	13.92	1,748
2020	45,428.73	7,482	7,983	37,446	13.94	2,686
2021	25,898.32	2,901	3,095	22,803	13.88	1,643
2022	6,647.30	351	375	6,272	13.45	466
	573,981.95	176,932	188,781	385,201		28,324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 4.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	72,516	85,754	2,583	10.85	238
1980	141,308.51	108,129	127,869	13,440	13.12	1,024
1986	37,451.00	26,564	31,413	6,038	15.06	401
1999	734,508.02	404,714	478,597	255,911	19.35	13,225
2006	100,000.00	43,880	51,890	48,110	21.42	2,246
2007	100,000.00	42,050	49,726	50,274	21.70	2,317
2011	352,188.97	120,026	141,938	210,251	22.73	9,250
2020	6,410.96	647	765	5,646	24.50	230
2021	239,439.31	15,971	18,887	220,552	24.50	9,002
2022	60,621.34	1,807	2,136	58,485	24.38	2,399
	1,860,264.86	836,304	988,975	871,289		40,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 2.17

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,323	1,365	172	8.05	21
	1,536.55	1,323	1,365	172		21
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 1.37

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,376	1,395	142	5.81	24
	1,536.55	1,376	1,395	142		24
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9						1.56

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	7,901	8,478	4,552	7.63	597
	13,030.75	7,901	8,478	4,552		597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6						4.58

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	72.91	73	73			
1977	89.28	89	89			
1979	20.53	21	21			
1982	92.26	92	92			
	274.98	275	275			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	260.00	260	260			
1972	1,400.00	1,400	1,400			
1974	141.36	141	141			
1975	774.96	775	775			
1976	177.97	178	178			
1978	119.04	119	119			
1979	602.65	603	603			
1980	757.40	757	757			
1981	215.76	216	216			
	4,449.14	4,449	4,449			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1972	1,267.00	1,267	1,267			
1977	35.71	36	36			
1981	19.34	19	19			
1982	7.44	7	7			
1983	33.33	33	34			
	1,362.82	1,362	1,363			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

AQUA PENNSYLVANIA, INC.
 ALL OTHER WASTEWATER OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,519.52	693	814	1,706	7.25	235
2021	8,662.94	1,516	1,780	6,883	8.25	834
	11,182.46	2,209	2,594	8,589		1,069
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						9.56

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
354.20	18,056.83	1,334.46		1,334.46-
354.30	103,925.73	7,680.48		7,680.48-
354.40	177,579.05	13,123.72		13,123.72-
363.00		8,452.67		8,452.67-
371.30	175,314.80			
380.00		10,140.36		10,140.36-
	474,876.41	40,731.69		40,731.69-
2019 TRANSACTION YEAR				
354.20	113,438.56			
354.30	165,641.15			
354.40	136,902.27	9,053.97		9,053.97-
361.00		7,648.00		7,648.00-
363.00		2,155.91		2,155.91-
371.30	163,539.28	10,399.76		10,399.76-
	579,521.26	29,257.64		29,257.64-
2020 TRANSACTION YEAR				
354.20	71,736.76			
354.30	25,040.76			
354.40	2,683,320.63	739,453.08		739,453.08-
363.00		3,085.65		3,085.65-
371.30	165,797.84			
380.00		142,233.63		142,233.63-
	2,945,895.99	884,772.36		884,772.36-
2021 TRANSACTION YEAR				
354.20	15,857.31	103.44		103.44-
354.30	28,774.15	4,649.78		4,649.78-
354.40	233,778.22	59,039.67		59,039.67-
361.00		782.10		782.10-
363.00		5,203.68		5,203.68-
371.30	133,572.48	5,586.52		5,586.52-
380.00		71,628.50		71,628.50-
	411,982.16	146,993.69		146,993.69-

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	13,036.29	85.04		85.04-
354.30	23,655.22	3,822.58		3,822.58-
354.40	192,189.02	48,536.50		48,536.50-
361.00		2,057.67		2,057.67-
363.00		4,151.34		4,151.34-
371.30	187,742.90	7,852.13		7,852.13-
380.00		114,538.69		114,538.69-
	416,623.43	181,043.95		181,043.95-
TOTAL	4,828,899.25	1,282,799.33		1,282,799.33-